

TENTATIVE
SUMMARY
2007

FUND	General Unrestricted (11)	General Restricted (12)	Student Financial Aid (74)	Workers Comp. (61)	Child Development (33)
Beginning Balance	10,104,644	4,164,330	0	321,205	104
<u>Income</u>					
Federal	181,000	3,324,930	9,472,184	0	9,000
State	70,222,945	8,646,045	3,674,596	0	188,640
Local	33,073,000	5,383,781	0	1,010,114	229,000
Interfund Transfers	0	469,333	0	0	75,000
Total Income	<u>103,476,945</u>	<u>17,824,089</u>	<u>13,146,780</u>	<u>1,010,114</u>	<u>501,640</u>
Total Available	<u><u>113,581,589</u></u>	<u><u>21,988,419</u></u>	<u><u>13,146,780</u></u>	<u><u>1,331,319</u></u>	<u><u>501,744</u></u>
<u>Appropriations</u>					
Academic Salaries	44,177,767	2,497,769	0	0	249,318
Classified Salaries	23,440,446	6,672,278	0	54,440	118,876
Staff Benefits	17,429,975	1,895,674	0	15,546	109,459
Supplies/Books	1,581,533	924,137	0	0	13,000
Other Operating Expenses	13,232,468	3,784,228	0	948,514	1,650
Capital Outlay	1,024,756	1,185,944	0	0	0
Other Outgo	2,590,000	560,000	13,146,780	0	0
Total Appropriations	<u>103,476,945</u>	<u>17,520,030</u>	<u>13,146,780</u>	<u>1,018,500</u>	<u>492,303</u>
Reserve for Contingencies	10,104,644	4,468,389	0	312,819	9,441
General Reserve	0	0	0	0	0
Total Appropriations/Reserves	<u><u>113,581,589</u></u>	<u><u>21,988,419</u></u>	<u><u>13,146,780</u></u>	<u><u>1,331,319</u></u>	<u><u>501,744</u></u>

BUDGET
ALL FUNDS
-2008

Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Special Reserve- Retiree Health Premiums (17)	Bookstore (31)	Total
3,124,153	167,173,638	32,299	241,423	2,558,485	817,820	188,538,101
0	0	0	0	0	0	12,987,114
8,675,937	0	0	0	0	0	91,408,163
576,700	186,816,464	906,454	1,066,120	900,000	7,622,000	237,583,633
260,000	0	0	0	0	0	804,333
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9,512,637	186,816,464	906,454	1,066,120	900,000	7,622,000	342,783,243
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12,636,790	353,990,102	938,753	1,307,543	3,458,485	8,439,820	531,321,344
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0	0	0	0	0	0	46,924,854
0	0	0	0	0	1,274,500	31,560,540
0	0	0	0	0	529,500	19,980,154
99,340	0	300	0	0	199,800	2,818,110
727,662	38,538,290	893,750	985,000	0	338,500	59,450,062
10,132,426	293,350,742	0	0	0	0	305,693,868
0	0	0	0	3,458,485	5,395,200	25,150,465
10,959,428	331,889,032	894,050	985,000	3,458,485	7,737,500	491,578,053
1,677,362	22,101,070	34,703	322,543	0	702,320	39,733,291
0	0	10,000	0	0	0	10,000
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12,636,790	353,990,102	938,753	1,307,543	3,458,485	8,439,820	531,321,344
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EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - INCOME

Account Number	Description	2005-2006 Actual Income	2006-2007 Projected Income	2007-08 Tentative Budget	
	BEGINNING BALANCE JULY 1	6,123,435	5,281,861	10,104,644	
	ADJUSTMENT	(894,343)	0	0	
	ADJUSTED BEGINNING BALANCE JULY 1	5,229,092	5,281,861	10,104,644	d)
 <u>INCOME</u>					
<u>FEDERAL INCOME</u>					
8140	TANF Apportionment	146,494	139,169	140,000	
8190	Other Federal Income	13,315	21,000	21,000	
8199	Financial Aid Administrative Allowance	17,370	21,120	20,000	
	Total Federal Income	177,179	181,289	181,000	
 <u>STATE INCOME</u>					
8610	Principal Apportionment	55,504,009	61,850,323	66,481,537	e)
8610	Part-Time Faculty Apportionment	849,751	848,408	848,408	
8610	Prior Year Apportionment Correction	671,171	984,861	0	a)
8610	Equalization	666,973	0	0	
8610	One Time Reappropriation/Trailer Bill	0	1,651,987	0	b)
8613	Current Year Correction	113,370	0	0	
8614	SFAA Enrollment Fee Administration	50,935	75,174	75,000	
8672	Homeowner's Property Tax Relief	203,239	197,530	198,000	
8680	Lottery Funds	3,110,898	2,829,265	2,600,000	f)
8690	Other State Revenue	16,356	7,932	20,000	
8691	Mandated Cost Claims	107,218	652,839	0	c)
	Total State Income	61,293,920	69,098,319	70,222,945	

Notes to Projected Income 2006-07

- a) One time funds: recalculation of 2005-06 apportionment.
- b) One time reappropriations from State, used for interfund transfers for Block Grant matching funds and GASB 45 requirements.
- c) One time mandated cost claims reimbursements from prior fiscal years.

2007-08 Tentative Budget Assumptions

- d) Beginning Balance does not reflect any potential retroactive salary increases for fiscal year 2006-07.
- e) Principal Apportionment based on Foundation funding of \$6 million. with FTES of 19,300 funded at \$4367 per FTES.
- f) Lottery income projected to be 90% of 2006-07 revenue.

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

Account Number	Description	2005-2006 Actual Income	2006-2007 Projected Income	2007-08 Tentative Budget
<u>LOCAL INCOME</u>				
8800	Administrative Oversight	0	500,000	500,000
8810	Educational Revenue Augmentation	0	495,619	0
8811	District Taxes - Secured Roll	15,933,609	17,936,828	18,000,000
8812	District Taxes - Supplemental	1,207,170	1,207,170	1,200,000
8813	District Taxes - Unsecured Roll	850,911	834,957	851,000
8816	District Taxes - Prior Years	860,446	1,770,516	800,000
8826	Extension Program Funding	154,105	98,693	197,000
8842	Sales of Equipment and Supplies	0	458	0
8850	Rentals and Leases	159,054	189,693	165,000
8851	Lease Contract-Pioneer Theater	155,000	155,000	155,000
8860	Interest and Investment Income	418,973	574,000	550,000
8874	Enrollment Fees	7,048,047	6,439,064	6,400,000
8879	Transcript Fees	72,386	63,500	65,000
8880	Non-Resident Tuition	396,714	480,773	450,000
8885	Non-Resident Tuition-Foreign	2,790,003	3,088,389	2,900,000
8887	Catalogs and Class Schedules	20,402	33,900 g)	0
8889	Student Fines/Fees	27,908	20,000	20,000
8890	Outlawed Warrants	64,122	54,892	25,000
8890	Parking Citations	416,231	400,000	400,000
8890	Processing Fees	6,020	4,100	4,000
8890	Discovery	46,764	50,000	50,000
8890	Cedars Sinai Medical Center - Nursing	83,065	24,569 h)	0
8890	Butte College credit	8,500	0	0
8891	Center for the Arts	107,430	105,000	101,000
8893	Miscellaneous Income	61,563	41,000	40,000
8895	Community Advancement Transfer	258,700	200,000	200,000
8897	Rebate Income	0	408,723 i)	0
Total Local Income		<u>31,147,123</u>	<u>35,176,844</u>	<u>33,073,000</u>
TOTAL INCOME - ALL SOURCES		<u>92,618,222</u>	<u>104,456,452</u>	<u>103,476,945</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>97,847,314</u></u>	<u><u>109,738,313</u></u>	<u><u>113,581,589</u></u>

Notes to Projected Income 2006-07

- g) Final year of class schedule income, schedules will be distributed free of charge.
- h) Final year of Nursing program income.
- i) One-time energy saving rebate from SCE, transferred to Capital Outlay Fund.

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

Account Number	Description	2005-2006 Actual Expenditures	2006-2007 Projected Expenditures	2007-08 Tentative Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	23,527,627	23,258,084	23,926,850
1200	Regular Schedule, Non-Teaching	5,490,748	5,783,437	5,399,306
1300	Other Schedule, Teaching	12,502,241	14,652,211	14,250,000 j)
1400	Other Schedule, Non-Teaching	689,169	674,581	601,611
Total Academic Salaries		42,209,785	44,368,313	44,177,767 k)
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	17,443,706	18,643,639	18,665,315
2200	Instructional Aides	1,650,447	1,640,861	1,711,627
2300	Student Help, Hourly and Overtime	2,663,094	3,048,211	3,063,504
Total Classified Salaries		21,757,247	23,332,711	23,440,446 k)
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	2,968,640	2,986,792	3,199,223
3200	Public Employees' Retirement	1,821,701	1,922,495	1,931,493
3310	Social Security - OASDI	2,095,506	2,267,016	2,310,278
3400	Health and Welfare - Medical	6,583,036	7,342,102	8,030,000 l)
3500	Unemployment Insurance	267,939	339,740	341,997
3600	Workers' Compensation Insurance	1,142,232	948,514	948,514
3700	Cash in Lieu of Insurance	97,203	108,192	110,000
3800	Other Benefits	217,118	247,333	248,094
3900	Retiree Benefits	562,918	250,376	310,376 m)
Total Staff Benefits		15,756,293	16,412,560	17,429,975
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	17,592	10,153	12,074
4300	Instructional Supplies	565,657	700,244	610,985
4400	Other Instructional Supplies	82,002	93,036	93,996
4500	Non-Instructional Supplies	736,846	860,078	794,478
4600	Gasoline	51,703	57,192	70,000
Total Books, Supplies and Materials		1,453,800	1,720,703	1,581,533

2007-08 Tentative Budget Assumptions

- j) \$600,000 added to 2006-07 base allocation to fund 130 sections for 520 FTES or a projected 3% growth.
- k) Salary expenditure projections are based on staffing lists.
No salary increases have been built into the tentative budget.
- l) Medical Premiums projected to increase 10%.
- m) Increase in number of retirees in medical program.

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

Account Number	Description	2005-2006 Actual Expenditures	2006-2007 Projected Expenditures	2007-08 Tentative Budget	
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>					
5100	Contract for Personal Services	764,657	946,768	1,579,707	n)
5200	Travel, Conference and In-Service Training	292,219	390,032	393,339	
5300	Dues and Memberships	99,761	129,800	118,676	
5400	Insurance	780,000	780,000	780,000	
5500	Utilities and Housekeeping Services	3,256,529	3,350,000	3,517,500	o)
5600	Contracts, Rentals, and Repairs	1,198,060	1,593,210	1,865,859	p)
5700	Legal, Elections, and Audit Expense	586,791	280,280	688,260	q)
5800	Other Services, Postage, Advertising	1,636,947	1,854,532	1,768,061	
5900	Miscellaneous	38,486	5,944	21,066	
5910	Other Program Services	0	0	2,500,000	r)
Total Contract Services and Operating Expenses		<u>8,653,450</u>	<u>9,330,566</u>	<u>13,232,468</u>	
<u>CAPITAL OUTLAY</u>					
6100	Sites and Improvements	0	4,134	0	
6300	Library Books	49,624	51,384	51,800	
6400	Equipment	192,203	421,303	972,956	s)
Total Capital Outlay		<u>241,827</u>	<u>476,821</u>	<u>1,024,756</u>	
<u>OTHER OUTGO</u>					
7300	Interfund Transfer	2,493,051	3,991,995	2,590,000	t)
Total Other Outgo		<u>2,493,051</u>	<u>3,991,995</u>	<u>2,590,000</u>	
TOTAL EXPENDITURES / APPROPRIATIONS		<u>92,565,453</u>	<u>99,633,669</u>	<u>103,476,945</u>	
EXCESS OF REVENUE OVER EXPENDITURES		<u>52,769</u>	<u>4,822,783</u>	<u>0</u>	
TOTAL ENDING BALANCE / RESERVES		<u>5,281,861</u>	<u>10,104,644</u>	<u>10,104,644</u>	u) v)
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>97,847,314</u>	<u>109,738,313</u>	<u>113,581,589</u>	

2006-07 Excess of Revenue over Expenditures

u) Excess of revenue over expenditures is the result of \$3 million in unanticipated income combined with unspent expenditure budget in the amount of \$1.8 million for a total of \$4.8 million.

Ending Balance does not reflect any potential retroactive salary increases for fiscal year 2006-07.

2007-08 Tentative Budget Assumptions

n) Includes Paramedic and Fire Academy Programs as contract service agreements.

Salary amounts of contracts transferred to academic salary account at year-end.

o) Utilities budgeted increase of 5%.

p) Includes new hardware and software maintenance contracts with 5% increase.

q) Board of Trustees election and additional audits.

r) \$2.5 million is allocated from special programs account. Actual expenditures are recorded in the actual expense accounts.

s) Includes \$900,000 for annual computer replacement cycle.

t) Interfund transfers reduced by \$1.4 million, amount of one-time funds used as transfer to Fund 17 for GASB 45.

v) Ending Balance does not reflect any potential retroactive salary increases for fiscal year 2006-07.

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
	BEGINNING BALANCE JULY 1	3,041,488	3,005,275	4,164,330
INCOME				
<u>FEDERAL INCOME</u>				
8120	Federal Work Study	400,582	621,469	607,522
8120	Title V (Devel. Hispanic Serving Institutions)(6507, 6509)	96,735	0	0
8120	Title V (Santa Monica College Partnership)	833,106	775,500	663,759
8120	Title V Mathematics	0	175,000	300,000
8170	VTEA (1102)	800,676	629,771	760,805
8170	VTEA - Title II - Tech Prep	75,250	67,148	67,148
8190	ATE Articulation Partnerships (2141)	58,221	0	0
8190	CITD Business & International Education (6428)	37,210	0	0
8190	Operation Be Smart-Stay Safe (8090)	3,796	0	0
8190	Veterans Education Outreach (6105)	0	2,000	1,204
8199	Advanced Aerospace Mfg. Education Project (1962)	0	238,607	238,432
8199	Child Care Access Means Parents in School	53,596	60,000	75,000
8199	Fulbright Mexico Grant	12,088	750	0
8199	Fulbright Polish Grant (6510)	28,447	13,897	0
8199	Global Experience Through Technology (6053)	35,186	134,551	170,000
8199	Independent Living Skills Program	37,679	27,524	27,524
8199	Kinship Education Preparation & Support	22,786	72,450	32,000
8199	NSF Aerospace Grant (1961)	87,519	0	0
8199	Regional Interpreter Training Project	38,169	0	0
8199	SBDC - CMTC (6422 / 6426 / 6427)	255,818	250,000	250,000
8199	Western Region Interpreter Education Center	72,232	125,026	131,536
8199	Western Region Outreach Center & Consortium	3,998	0	0
	Miscellaneous	962	0	0
Total Federal Income		2,954,056	3,193,693	3,324,930
<u>STATE INCOME</u>				
8620	Basic Skill Reappropriation	0	60,000	262,813
8620	CACT/BEST (6476)	0	114,905	129,905
8620	CalWORKS	624,020	633,860	703,860
8620	Capacity Building for Nursing Program Expansion (2235)	0	235,037	76,619
8620	Career Technical Equipment	0	250,000	0
8620	Disabled Student Program Services	1,156,405	1,513,099	1,437,444
8620	EGADNAP (2233)	63,937	68,252	68,252
8620	Extended Opportunity Program & Services	980,828	1,008,349	957,932
8620	Extended Opportunity Program & Services CARE	125,494	117,613	111,732
8620	Foster Care Education	109,716	120,326	110,105
8620	Instructional Equipment/Library Materials	349,132	207,524	208,000
8620	Instructional Equipment/Library Materials Carryover	120,618	114,178	100,000
8620	JDIF / Maritime Basic Skills (6440)	0	107,140	187,140
8620	JDIF / WpLRC (6443)	295,394	74,268	212,628
8620	Matriculation - Credit	782,199	1,195,281	1,135,517
8620	Renovation for Capacity Bldg for Nursing Prgm Exp (2236)	0	444,411	144,430
8620	Trailer Bill - Instructional Material	0	774,537	0
8620	Trailer Bill - Instructional Material 06-07 carried to 07-08	0	0	473,370
8620	Transfer and Articulation Funds (6254)	0	5,000	5,000
8650	Aerospace Export IDRC (6429)	0	119,875	199,875
8650	Board Financial Assists Program Admin. Allowance	824,976	606,780	576,441

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
8650	CACT COCCC (6740)	178,824	205,000	205,000
8650	CACT/Quick Start (6482)	0	114,719	224,719
8650	California Virtual Campus	44,619	0	0
8650	Careers in Child Care Training	135,887	120,000	160,000
8650	CSA Wired (6441)	0	197,017	0
8650	Faculty & Staff Diversity AB1725	10,259	47,327	57,000
8650	High School Globalization (6430)	0	132,247	248,847
8650	MESA Program	67,033	100,119	83,375
8650	MESA CSEMS Scholarship Grant	3,125	3,125	0
8650	MESA Leadership Development Conference Grant	11,133	0	0
8654	MESA / UCI B A STAR Program (2178)	0	9,580	0
8650	Puente Reporting Project	0	0	2,550
8650	SBDC - CITD (6425)	178,875	205,000	205,000
8650	SBDC - COCCC (6424)	140,550	50,000	50,000
8650	Telecommunications Tech Infrastructure Prog (TTIP)	31,433	68,624	82,839
8650	TRIO (ADAPT-TRIO Dissemination)	15,613	0	20,652
8650	WpLRC State Leadership Grant (6446)	177,623	205,000	205,000
Total State Income		6,427,693	9,228,193	8,646,045
<u>LOCAL INCOME</u>				
8800	Community Advancement/Economic Development	1,886,213	2,608,772	2,500,000
8820	DPSS (6408)	160,356	160,356	160,356
8820	MESA Foundation Contribution	0	0	8,299
8820	Model Approaches for Partnerships in Parenting	13,231	80,996	13,231
8830	Perishable Skills Training	7,309	6,127	6,127
8876/90	Health Services Fees	419,497	586,750	586,750
8881/90	Parking Services Fees	1,152,154	1,445,000	1,445,000
8890	Child Development Training Consortium	30,017	25,714	27,500
8890	Donations	235,215	204,084	321,768
8890	Early Start to Emancipation Program	10,964	16,447	10,964
8890	Excelencia in Education (7610)	2,725	5,150	5,125
8890	First Year Experience/Learning Communities (7612)	33,789	0	46,211
8890	Honeywell Internship	10,466	0	0
8890	LAUSD Gear Up (1213)	0	22,144	100,000
8890	Live Scan (8089)	102,426	110,000	110,000
8890	Project Reach (3170)	5,069	16,931	5,000
8890	Referee and Lane Technician Training	0	25,407	17,407
8890	RITC Program Training	13,143	5,000	10,000
8890	2+2+2=5 Program	0	1,080	7,365
8893	Scheduling Automated Retrieval System	4,249	0	2,678
	Miscellaneous	0	27	0
Total Local Income		4,086,823	5,319,985	5,383,781
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted - Parking	446,231	400,000	400,000
8980	District Match for Lib Mat/Instr Equip (from Fund 11)	154,086	69,174	69,333
Total Incoming Transfers		600,317	469,174	469,333
TOTAL INCOME - ALL SOURCES		14,068,889	18,211,045	17,824,089
TOTAL BEGINNING BALANCE AND INCOME		17,110,377	21,216,320	21,988,419

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
EXPENDITURES / APPROPRIATIONS				
ACADEMIC SALARIES				
1100	Regular Schedule, Teaching	48,940	148,380	155,799
1200	Regular Schedule, Non-Teaching	1,440,338	1,495,701	1,570,486
1300	Other Schedule, Teaching	129,810	285,879	300,173
1400	Other Schedule, Non-Teaching	<u>451,372</u>	<u>448,867</u>	<u>471,311</u>
Total Academic Salaries		2,070,460	2,378,827	2,497,769
CLASSIFIED SALARIES				
2100	Full Time	3,231,363	3,665,767	3,849,055
2200	Instructional Aides, Full Time	263,671	275,000	288,750
2300	Student Help, Hourly and Overtime	<u>1,947,760</u>	<u>2,413,784</u>	<u>2,534,473</u>
Total Classified Salaries		5,442,794	6,354,551	6,672,278
STAFF BENEFITS				
3100	State Teachers' Retirement	135,342	159,711	167,697
3200	Public Employees' Retirement System	338,869	383,688	402,872
3300	Social Security - OASDI & Medicare	377,996	424,836	446,078
3400	Health and Welfare	652,614	725,167	761,425
3500	Unemployment Insurance	27,103	3,761	3,950
3600	Workers' Compensation Insurance	107,488	89,080	93,534
3700	Cash in lieu of Insurance	8,742	7,308	7,673
3800	Alternate Retirement Plan	<u>16,239</u>	<u>11,852</u>	<u>12,445</u>
Total Staff Benefits		1,664,393	1,805,403	1,895,674
BOOKS, SUPPLIES AND MATERIALS				
4200	Books	100,786	54,836	57,578
4300	Instructional Supplies	236,971	316,190	331,999
4500	Non-Instructional Supplies	<u>428,936</u>	<u>509,105</u>	<u>534,560</u>
Total Books, Supplies, and Materials		766,693	880,131	924,137
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Personal Services/Indirect Costs	1,748,940	2,580,098	2,709,103
5200	Travel, Conference & In-Service Training	222,134	307,771	323,160
5300	Dues and Memberships	22,836	10,528	11,055
5400	Insurance	32,997	33,595	35,275
5500	Utilities and Housekeeping Service	7,932	9,589	10,069
5600	Contracts, Rentals, and Repairs	81,545	108,412	113,833
5800	Other Services, Postage, Advertising	476,624	506,665	531,998
5900	Repro Services	<u>16,417</u>	<u>47,367</u>	<u>49,735</u>
Total Contracts Services and Operating Expenses		2,609,425	3,604,025	3,784,228

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
CAPITAL OUTLAY				
6100	Sites and Improvements	619	16,352	17,170
6200	Buildings	0	50,917	53,463
6300	Library Books	48,984	101,121	100,000
6410	Additional Equipment - Instruction	701,589	995,118	681,370
6420	Additional Equipment - Non-Instruction	162,484	317,639	333,521
6425	Replacement Equipment - Non-Instructional	<u>967</u>	<u>400</u>	<u>420</u>
Total Capital Outlay		914,643	1,481,547	1,185,944
OTHER OUTGO				
7300	Contribution from Community Advancement	300,000	200,000	200,000
7300	Interfund Transfer - Capital Outlay-Parking	60,000	60,000	60,000
7600	Other Payments to/for Students	<u>276,694</u>	<u>287,506</u>	<u>300,000</u>
Total Other Outgo		636,694	547,506	560,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>14,105,102</u>	<u>17,051,990</u>	<u>17,520,030</u>
NET ENDING BALANCE / RESERVES		<u>3,005,275</u>	<u>4,164,330</u>	<u>4,468,389</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>17,110,377</u></u>	<u><u>21,216,320</u></u>	<u><u>21,988,419</u></u>

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* CommunityAdvancement	1,260,040	1,532,841
Donation/Prior Period	736,131	1,529,187
Health Services	32,032	91,428
Parking Services	<u>977,072</u>	<u>744,615</u>
	3,005,275	3,898,071

(1) See Page 46

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(1) See Page 15, Line 8980

* Community Advancement	\$ 1,458,717	\$ 2,233,246
Donation/Prior Period	735,602	994,968
Health Services	80,399	70,525
Parking Services	<u>766,770</u>	<u>505,589</u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
INCOME				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	567,635	800,000	472,184
8150	PELL Grant Program	7,884,305	9,000,000	9,000,000
8150	Nursing	0	800	0
Total Federal Income		8,451,940	9,800,800	9,472,184
<u>STATE INCOME</u>				
8620	EOP&S Grant	503,652	587,167	557,809
8620	EOP&S CARE Grant	125,457	122,934	116,787
8650	Cal Grants	1,177,455	3,000,000	3,000,000
Total State Income		1,806,564	3,710,101	3,674,596
TOTAL INCOME - ALL SOURCES		<u>10,258,504</u>	<u>13,510,901</u>	<u>13,146,780</u>

EXPENDITURES / APPROPRIATIONS

<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	567,635	800,000	472,184
7520	PELL Grant Program	7,884,305	9,000,000	9,000,000
7530	Cal Grants	1,177,455	3,000,000	3,000,000
7540	Nursing	0	800	0
7550	EOP&S Grant	165,070	146,355	139,037
7550	EOP&S CARE Grant	125,457	122,934	116,787
7633	EOP&S Book Grants	280,538	266,511	253,185
7639	EOP&S Survival Kits	58,044	174,301	165,587
Total Other Outgo		10,258,504	13,510,901	13,146,780
TOTAL EXPENDITURES / APPROPRIATIONS		<u>10,258,504</u>	<u>13,510,901</u>	<u>13,146,780</u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		265,335	315,670	321,205
<u>LOCAL INCOME</u>				
8860	Interest	1,029	1,611	1,600
8890	Insurance Recoveries	46,878	73,910	60,000
8892	General Fund-Restricted	0	0	0
8980	Contribution from General Fund	<u>1,142,232</u>	<u>948,514</u>	<u>948,514</u>
Total Local Income		1,190,139	1,024,035	1,010,114
TOTAL INCOME - ALL SOURCES		<u>1,190,139</u>	<u>1,024,035</u>	<u>1,010,114</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,455,474</u></u>	<u><u>1,339,705</u></u>	<u><u>1,331,319</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	52,181	54,440	54,440
3000	Staff Benefits	<u>15,391</u>	<u>15,546</u>	<u>15,546</u>
Total Classified Salaries/Benefits		67,572	69,986	69,986
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5450	Insurance	1,072,232	948,514	948,514
5733	Benefits/Claims Paid	0	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		1,072,232	948,514	948,514
TOTAL EXPENDITURES / APPROPRIATIONS		1,139,804	1,018,500	1,018,500
NET ENDING BALANCE / RESERVES		<u>315,670</u>	<u>321,205</u>	<u>312,819</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,455,474</u></u>	<u><u>1,339,705</u></u>	<u><u>1,331,319</u></u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		3	63	104
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8199	Child Development Food Program	<u>0</u>	<u>7,468</u>	<u>9,000</u>
Total Federal Income		0	7,468	9,000
<u>STATE INCOME</u>				
8620	Child Development Apportionment	176,790	183,909	187,650
8699	Child Development Food Program	<u>0</u>	<u>833</u>	<u>990</u>
Total State Income		176,790	184,742	188,640
<u>LOCAL INCOME</u>				
8860	Interest	4,339	3,477	4,000
8871	Child Development Services Fees	245,295	207,433	220,000
8893	Fund Raising Income	<u>11,741</u>	<u>4,351</u>	<u>5,000</u>
Total Local Income		261,375	215,261	229,000
<u>INCOMING TRANSFERS</u>				
8980	Transfer from General Fund	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Incoming Transfers		75,000	75,000	75,000
TOTAL INCOME - ALL SOURCES		<u>513,165</u>	<u>482,471</u>	<u>501,640</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>513,168</u></u>	<u><u>482,534</u></u>	<u><u>501,744</u></u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	88,530	92,184	92,184
1492	Regular Schedule, Teaching P/T	31,024	21,024	20,000
1493	Regular Schedule, Teaching F/T	<u>117,906</u>	<u>135,750</u>	<u>137,134</u>
Total Academic Salaries		237,460	248,958	249,318
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	109,805	96,315	93,876
2240	Part Time - Instructional	3,550	4,451	0
2300	Part Time	<u>33,556</u>	<u>20,348</u>	<u>25,000</u>
Total Classified Salaries		146,911	121,114	118,876
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	18,935	20,784	22,862
3200	PERS	11,184	9,387	10,326
3300	Social Security - OASDI/Medicare	12,725	9,960	10,956
3400	Health & Welfare	53,076	54,129	59,542
3500	Unemployment Insurance	1,393	173	190
3600	Workers' Compensation	5,107	3,963	4,359
3700	Cash in Lieu of Insurance	315	840	924
3800	Other Benefits - Projects	<u>384</u>	<u>273</u>	<u>300</u>
Total Staff Benefits		103,119	99,509	109,459
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	5,374	718	1,000
4500	Non-Instructional Supplies	<u>13,209</u>	<u>10,505</u>	<u>12,000</u>
Total Books, Supplies, and Materials		18,583	11,223	13,000
<u>OTHER OPERATING EXPENSES</u>				
5200	Travel, Conference, In-Service Training	189	304	300
5300	Dues & Memberships	250	250	250
5600	Rental and Repairs	1,237	472	500
5800	Other Services, Postage, Advertising	600	600	600
5900	Repro Services	<u>0</u>	<u>0</u>	<u>0</u>
Other Operating Expenses		2,276	1,626	1,650
<u>CAPITAL OUTLAY</u>				
6400	Equipment	<u>4,756</u>	<u>0</u>	<u>0</u>
Total Capital Outlay		4,756	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		513,105	482,430	492,303
NET ENDING BALANCE / RESERVES		<u>63</u>	<u>104</u>	<u>9,441</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>513,168</u></u>	<u><u>482,534</u></u>	<u><u>501,744</u></u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		451,396	2,199,047	3,124,153
ADJUSTMENTS		<u>445,778</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		897,174	2,199,047	3,124,153
 <u>INCOME</u>				
<u>STATE INCOME</u>				
8651	Comm. College Construction-Library Addition	197,938	2,000,000	6,275,937
8651	Comm. College Construction-Humanities	0	0	2,200,000
8652	Scheduled Maintenance Program	722,376	970,273	200,000
8654	Hazardous Substances Abatement	<u>0</u>	<u>0</u>	<u>0</u>
Total State Income		920,314	2,970,273	8,675,937
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	25,000	25,000	25,000
8860	Interest	93,055	153,910	85,000
8885	Capital Outlay Fee - Non-Residents	328,882	386,707	386,700
8890	Redevelopment Capital Outlay Funds	80,690	80,000	80,000
8893	Miscellaneous	<u>11,994</u>	<u>0</u>	<u>0</u>
Total Local Income		539,621	645,617	576,700
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	1,002,734	613,843	200,000
8980	Interfund Transfer-Parking Funds Restricted	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Incoming Transfers		<u>1,062,734</u>	<u>673,843</u>	<u>260,000</u>
TOTAL INCOME - ALL SOURCES		<u>2,522,669</u>	<u>4,289,733</u>	<u>9,512,637</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>3,419,843</u></u>	<u><u>6,488,780</u></u>	<u><u>12,636,790</u></u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
EXPENDITURES / APPROPRIATIONS				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	350	7,492	99,340
Total Books, Supplies, and Materials		350	7,492	99,340
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	56,740	5,000	24,835
5220	Travel & Conference Expenses	0	0	0
5300	Dues and Memberships	0	0	0
5620	Scheduled Maintenance Contracts	0	886,282	0
5660	Rents, Leases and Repairs	64,012	35,058	695,377
5860	Multi-Media Advertising	0	5,000	7,450
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		120,752	931,340	727,662
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	20,956	54,144	298,019
6200	Buildings	1,078,738	2,371,651	5,738,407
6400	New Equipment	0	0	4,096,000
Total Capital Outlay		1,099,694	2,425,795	10,132,426
TOTAL EXPENDITURES / APPROPRIATIONS		1,220,796	3,364,627	10,959,428
NET ENDING BALANCE / RESERVES		2,199,047	3,124,153	1,677,362
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,419,843	6,488,780	12,636,790

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		46,434,954	37,530,589	167,173,638
ADJUSTMENT		<u>(29,969)</u>	<u>35,724</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		46,404,985	37,566,313	167,173,638
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,956,633	6,190,935	6,000,000
8865	Bond Refinancing	79,468	6,787,288	0
8940	Proceeds from Bonds (Second Series)	0	150,000,000	0
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>180,816,464</u>
Total Local Income		2,036,101	162,978,223	186,816,464
TOTAL INCOME - ALL SOURCES		<u>2,036,101</u>	<u>162,978,223</u>	<u>186,816,464</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>48,441,086</u></u>	<u><u>200,544,536</u></u>	<u><u>353,990,102</u></u>

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	2,078,017	3,869,764	38,538,290
5600	Repairs	<u>60,678</u>	<u>5,179</u>	<u>0</u>
	Other Operating Expenses	2,138,695	3,874,943	38,538,290
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	3,444,449	9,646,839	95,942,150
6200	Buildings	4,756,878	19,106,933	190,027,380
6400	New Equipment	<u>570,475</u>	<u>742,183</u>	<u>7,381,212</u>
	Total Capital Outlay	8,771,802	29,495,955	293,350,742
	TOTAL EXPENDITURES / APPROPRIATIONS	10,910,497	33,370,898	331,889,032
	NET ENDING BALANCE / RESERVES	<u>37,530,589</u>	<u>167,173,638</u>	<u>22,101,070</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>48,441,086</u>	<u>200,544,536</u>	<u>353,990,102</u>

Additional Classrooms and Modernization (ACM)	\$138,750,074
Campus Site Improvements (CSI)	18,787,548
Energy Efficiency Improvements (EEI)	1,210,931
Health and Safety Improvements (HIS)	121,548,348
Information Technology and Equipment (ITE)	49,885,082
Physical Education Facilities Improvements (PEFI)	<u>1,707,049</u>
	\$331,889,032

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EL CAMINO COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		6,586	92,599	32,299
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	4,636	9,000	9,000
8899	Contribution from General Fund	<u>780,000</u>	<u>780,000</u>	<u>897,454</u>
Total Local Income		<u>784,636</u>	<u>789,000</u>	<u>906,454</u>
TOTAL INCOME - ALL SOURCES		<u>784,636</u>	<u>789,000</u>	<u>906,454</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>791,222</u></u>	<u><u>881,599</u></u>	<u><u>938,753</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	0	0	0
3000	Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Classified Salaries/Benefits		0	0	0
<u>BOOKS, SUPPLIES & MATERIALS</u>				
4500	Non-Instructional Supplies	<u>266</u>	<u>300</u>	<u>300</u>
Total Books, Supplies, and Materials		266	300	300
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5100	Contract for Personal Services	8,130	7,500	10,000
5200	Conferences	611	1,500	2,000
5400	Insurance	687,060	835,000	876,750
5733	Benefits Paid Claimants	<u>2,556</u>	<u>5,000</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>698,357</u>	<u>849,000</u>	<u>893,750</u>
TOTAL EXPENDITURES / APPROPRIATIONS		698,623	849,300	894,050
NET ENDING BALANCE / RESERVES		<u>92,599</u>	<u>32,299</u>	<u>44,703</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>791,222</u></u>	<u><u>881,599</u></u>	<u><u>938,753</u></u>

(1) See Page 6, Line 5400

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1		203,034	158,602	241,423
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	12,975	16,701	15,000
8895	Contribution from Payroll Clearing	134,821	151,120	151,120
8895	Contribution from Other Funds	0	0	0
8895	Contribution from General Fund	<u>780,000</u>	<u>900,000</u>	<u>900,000</u>
Total Local Income		<u>927,796</u>	<u>1,067,821</u>	<u>1,066,120</u>
TOTAL INCOME - ALL SOURCES		<u>927,796</u>	<u>1,067,821</u>	<u>1,066,120</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,130,830</u></u>	<u><u>1,226,423</u></u>	<u><u>1,307,543</u></u>

EXPENDITURES / APPROPRIATIONS

<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>972,228</u>	<u>985,000</u>	<u>985,000</u>
Total Contract Services and Operating Expenses		<u>972,228</u>	<u>985,000</u>	<u>985,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		972,228	985,000	985,000
NET ENDING BALANCE / RESERVES		<u>158,602</u>	<u>241,423</u>	<u>322,543</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,130,830</u></u>	<u><u>1,226,423</u></u>	<u><u>1,307,543</u></u>

(1) See page 5, Line 3410 NOT IN 03-04 BOOK

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

Account Number	Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
	BEGINNING BALANCE JULY 1	350,000	700,000	2,558,485
	<u>INCOME</u>			
	<u>LOCAL INCOME</u>			
8899	Contributions from General Fund	<u>350,000</u>	<u>1,858,485</u>	<u>900,000</u>
	Total Local Income	<u>350,000</u>	<u>1,858,485</u>	<u>900,000</u>
	TOTAL INCOME - ALL SOURCES	<u>350,000</u>	<u>1,858,485</u>	<u>900,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>700,000</u></u>	<u><u>2,558,485</u></u>	<u><u>3,458,485</u></u>
	<u>OTHER OUTGO</u>	<u>0</u>	<u>0</u>	<u>3,458,485</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>3,458,485</u>
	NET ENDING BALANCE / RESERVES	<u>700,000</u>	<u>2,558,485</u>	<u>0</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>700,000</u></u>	<u><u>2,558,485</u></u>	<u><u>3,458,485</u></u>

(1) See Page 5, included in Line 3900

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

Description	2005-2006 Actual	2006-2007 Projected	2007-2008 Tentative
BEGINNING BALANCE JULY 1	990,462	933,520	817,820
<u>INCOME</u>			
Sales	6,913,156	7,221,000	7,497,000
Interest	2,271	0	0
Other	117,838	123,000	125,000
Total Local Income	<u>7,033,265</u>	<u>7,344,000</u>	<u>7,622,000</u>
TOTAL INCOME - ALL SOURCES	<u>7,033,265</u>	<u>7,344,000</u>	<u>7,622,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>8,023,727</u></u>	<u><u>8,277,520</u></u>	<u><u>8,439,820</u></u>
<u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,745,009	5,147,460	5,235,200
Freight In	125,711	125,000	130,000
Freight Out	15,113	25,000	30,000
Total Cost of Purchases	<u>4,885,833</u>	<u>5,297,460</u>	<u>5,395,200</u>
<u>SALARIES & BENEFITS</u>			
Payroll	1,285,428	1,300,540	1,274,500
Fringe Benefits	346,173	341,300	529,500
Total Salaries & Benefits	<u>1,631,601</u>	<u>1,641,840</u>	<u>1,804,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	74,175	72,000	82,000
Other	152,613	115,400	117,800
Total Operating Expenses/Appropriations	<u>226,788</u>	<u>187,400</u>	<u>199,800</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	276,000	276,000	276,000
Security	23,879	20,000	27,500
Other	46,106	37,000	35,000
Total Non-Operating Expenses	<u>345,985</u>	<u>333,000</u>	<u>338,500</u>
Building Improvements - Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES/APPROPRIATIONS	7,090,207	7,459,700	7,737,500
NET ENDING BALANCE / RESERVES	<u>933,520</u>	<u>817,820</u>	<u>702,320</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>8,023,727</u></u>	<u><u>8,277,520</u></u>	<u><u>8,439,820</u></u>

(1) See Page 24, Bookstore