



**FINAL BUDGET
2020-2021**

**EL CAMINO COMMUNITY
COLLEGE DISTRICT**

Office of the Superintendent/President

September 8, 2020

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2020-2021

Administration

Dr. Dena Maloney, Superintendent/President
Ms. Iris Ingram VP - Administrative Services/Assistant Superintendent
Ms. Jane Miyashiro VP – Human Resources/Assistant Superintendent
Mr. Ross Miyashiro VP - Student Services/Assistant Superintendent
Dr. Jean Shankweiler VP - Academic Affairs/Assistant Superintendent

Deans

Mr. Jose Anaya, Community Advancement
Ms. Debra Breckheimer, Humanities
Mr. Robin Dreizler, Enrollment Services
Dr. Amy Grant, Natural Sciences
Dr. Christina Gold, Behavioral & Social Sciences
Mr. David Gonzales, Industry & Technology
Dr. Dipte Patel, Counseling & Student Success
Dr. Berkeley Price, Fine Arts
Dr. Virginia L. Rapp, Business Education
Ms. Idania Reyes, Student Support Services
Dr. Russell Serr, Health Sciences & Athletics
Dr. Marlow Lemons, Mathematics

Associate Deans, Directors, and Assistant Directors

Ms. Julieta Aramburo, Director, Outreach and School Relations
Mr. Loic Audusseau, Chief Technology Officer
Ms. Michelle Arthur, Coordinator/Supervisor, Dual Enrollment
Mr. Babatunde Atane, Director, Accounting
Mr. Jeffrey Baumunk, Director, Public Safety Education
Ms. Roberta Becka, Director, Grant Development and Management
Ms. Julie Bourlier, Director, Bookstore
Mr. Robert Brobst, Assistant Director, Facilities Planning and Services
Mr. David Brown, Assistant Director, Financial Aid
Ms. Dawn Charman, Director, Radiological Technology
Mr. Rick Christophersen, Executive Director, Center for the Arts
Mr. Walter Cox, Associate Dean, Fine Arts
Mr. Eldon Davidson, Director, Contract Education
Ms. Bridget Delahunt, Director, Event Operations
Mr. Christopher Egnozzi, Assistant Director, Facilities Planning and Services
Ms. Adriana Estrada, Director, Career Technical Education, Business Education
Mr. Gary Greco, Director, Special Resource Center
Ms. Melissa Guess, Director, Financial Aid
Ms. Edith Gutierrez, Director, EOP&S/CARE/CalWorks/Guardian Scholars
Mr. Jorge Gutierrez, Executive Director, Facilities Planning, Operations and Construction

Associate Deans, Directors, and Assistant Directors continued

Mr. Arturo Hernandez, Director, Mathematics Engineering Science Achievement (MESA) Program
Mr. Jeffrey Hinshaw, Business Manager
Ms. Jaynie Ishikawa, Director, Staff and Student Diversity
Ms. Lillian Justice, Registrar
Ms. Sheryl Kunisaki, Assistant Director, Learning Resources
Mr. Scott Kushigemachi, Associate Dean, Humanities
Ms. Claire Langeveldt, Investigator
Mrs. Lindsey Ludwig, Director, International Students
Dr. Crystle Martin, Director, Learning Resources
Ms. Kristina Martinez, Associate Dean, Counseling & Student Success
Mr. Roy Mekar, Director, Respiratory Care
Dr. Wanda Morris, Director, Nursing
Mr. David Mussaw, Interim Director, Accounting
Mr. Andrew Nasatir, Assistant Director, Bookstore
Ms. Susan Nilles, Director/Faculty Coordinator, Student Health Services
Mrs. Ann O'Brien, Executive Director, Marketing & Communications
Ms. Nayeli Oliva, Director, Student Equity & Achievement
Mr. Michael Pascual, Director, Purchasing & Risk Management
Mr. Colin Preston, Director, Health Sciences & Athletics
Ms. Andrea Sala, Executive Director, Foundation
Ms. Betty Sedor, Program Director, Community Education
Ms. Maria Smith, Director, Human Resources
Mr. Marc Stevens, Director, Public Information & Government Relations
Ms. Ketmany Sundara, Associate Dean, Industry & Technology
Ms. Nancy Tonner, Assistant Director, Foundation
Dr. Gregory Toya, Director, Student Development
Ms. Brenda Threatt, Assistant Director, Veteran Services
Mr. Michael Trevis, Chief of Police & Director, Public Services Instructional Programs
Dr. Viviana Unda, Director, Institutional Research and Planning
Dr. Starleen Van Buren, Director, Workplace Learning Resource Center



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

August 18, 2020

Members of the Board of Trustees
El Camino Community College District

I am pleased to present to you the Final Budget for adoption in the 2020-21 fiscal year for the El Camino Community College District. This budget establishes our currently unaudited ending fund balances for 2019-20, establishes the beginning balances for 2020-21, and includes a number of revisions to our Tentative Budget due to substantial changes contained within the May revision of the Governor's Proposed Budget from January, along with the "final" implementation State Budget signed on June 29, 2020.

In the twelve months since adoption of the fiscal year 2019-20 spending plan, the State budget has swung from a projected \$6 billion surplus to a \$54.4 billion deficit. At one point, revenues were expected to swell beyond projections for 2019-20, and the state's economic fortunes appeared boundless. Instead, by Spring, the highest unemployment rates ever recorded, and the deepest economic retrenchment and recession since the great recession of 2008 has occurred in less than four short months. Brought about by the COVID-19 world pandemic, community colleges have been hit particularly hard with the movement of the majority of instruction to online coupled with the closure of the campuses has softened enrollments statewide. The persistence of the public health emergency and its impact on the economy has made predicting State revenues precarious and subject to frequent change.

At the June 2020-21 Tentative Budget, we anticipated a revenue shortfall of approximately ten percent (10%) composed of the withdrawal of the anticipated cost of living adjustment (COLA) of 2.31%, coupled with an additional reduction of 7.69% to our 2019-20 Total Computational Revenue (TCR) under the Student-Centered Funding Formula (SCFF). Expected revenue prior to the recession was projected to be flat, but with a COLA. Additionally, another \$330 million in deferrals of apportionment payments was proposed in fiscal years 2019-20 and with another \$660 million proposed for fiscal year 2020-21. The impact to El Camino College's annual apportionment payments was estimated to be approximately \$20 million. Within these apportionment deferrals, is the expectation that the federal government will pass legislation to bring economic relief and assistance to the state in the amount of \$791 million to the community colleges. If the federal government passes legislation by October 15, 2020 providing at least \$14 billion in funding to the state, all of the amounts subject to the reduction would be restored. If the federal government provides less than \$14 billion, not occur, or be at a lower amount, those equivalent reductions will become deferrals of income into the next fiscal year.

As a result, the budget signed by the Governor, the uncertainty of the May Revise and Tentative Budget projections has led to the certainty of no outright reductions in revenues. But instead, the reductions that had been proposed for fiscal year 2020-21 were rolled into deferrals of apportionment payments into fiscal year 2021-22 totaling \$1.5 billion. The college currently anticipates approximately \$29 million in cash deferrals for the current fiscal year to be “pushed” into the next year.

As has been described in prior budget letters, the *Student Centered Funding Formula* (SCFF) is composed of three parts: the Base Allocation, which represents 70% of the funding formula; the Supplemental Allocation; which represents 20% of the formula; and the Student Success Allocation, representing the remaining 10%. This proportionate split among the three (3) elements of the SCFF will remain intact through fiscal year 2023-24.

We are still awaiting to revenue from fiscal year 2019-20 through advance apportionment and Educational Protection Act adjustments. Those changes will be reported in our annual financial statements and referenced for the Board when they occur.

Fiscal Year 2019-2020

El Camino College ended the year with 18,832 earned FTES having had a goal of 19,000 FTES. While we lost some enrollment during the last half of the Spring term due the shutdown of campus and shift of instruction to on line courses, Summer enrollment was strong. Our projected expenditures for 2019-20 fell slightly lower leaving a small surplus above what was expected. All budgeted interfund transfers have been made according to plan and the unaudited Unrestricted General Fund is expected to be \$32,275,366. All other budget assumptions are shown on page 25 of the *Final Budget 2019-2020*.

Funding from the federal CARES Act allowed the College to issue refunds to students for registration and parking fees, and provide for financial assistance to students hit hard by the disruption brought about by the movement to on line instruction. The College purchased over 200 laptop computers, provide cash payments of an average of \$250 each, and quadrupled the volume of donated food to the Warrior Pantry. In preparation for the fiscal 2020-21 budget shortfall due to deferred revenues, the campus has begun discussions for closing the “funding” gap between planned expenditures and the knowledge that we face a cash shortfall of at least \$14 million. A comprehensive list of cost reductions has been proposed and will continue to be examined through the collegial consultation process through the balance of fiscal year 2020-21.

Since the passage of last year’s final budget, the new Gymnasium and Administration Buildings have been opened and occupied, demolition of the old Student Activities building site completed.

Fiscal Year 2020-21 Final Budget

The final budget has been built based upon the following assumptions: revenues (federal, state, and local) totaling \$ 137,014,052 of which nearly \$60 million will be deferred until Fiscal Year 2021-22, no COLA increase, and an FTES goal of 18,350. While there are no currently announced budget cuts from the State, the impact of budget deferrals is effectively the same, nearly half of the College’s unrestricted apportionment revenues are being rolled forward six (6) months and will be unavailable for use until at

least mid-2021. Our current budget is built with expenditures reductions totaling nearly \$8 million leaving a \$5-6 million gap to be covered through use of current reserves, and alternative liquidity strategies to deal with State deferrals. The budget 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. Adjustments to FY2019-20 revenues, along with additional information from the State Chancellor regarding the status of federal funding, and our deferrals, will be reported along with their fiscal impact to the Board.

We expect to begin occupation of the new Pool Classroom Building within days of publication of this document. We have completed the selection of a new construction management firm to begin construction of the new Behavioral Social Sciences and Art Complex buildings and anticipate their completion by fall 2022. We have received state funding for a new Music Building, and will begin design by Spring 2021. We are also readying a Campus Reopening Safety Plan for the eventual re-opening of the campus at some point in the future. These new spaces will further improve efficiency, assist us in complying with new social distancing requirements, and allow us to develop programs to enhance our equity goals and enhance student achievement.

Sincerely,



Dena P. Maloney, Ed.D.
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Mr. William Beverly, President
Trustee - Area Three

Mr. Kenneth A. Brown, Vice President
Trustee - Area One

Mrs. Mary E. Combs, Secretary
Trustee - Area Four

Mr. Nilo Vega Michelin, Member
Trustee- Area Two

Mr. Clifford Numark, Member
Trustee - Area Five

Ms. Faith Adams
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.

TABLE OF CONTENTS

Final Budget Assumptions General Fund Unrestricted 2020-2021	1
Final Budget Summary - All Funds	2-3
General Fund – Unrestricted Fund 11	4-6
General Fund – Restricted Fund 12	7-11
Compton College – Related Activities Fund 14	12
Special Programs Compton College Partnership Fund 15.....	13
STRS/PERS Future Liabilities Fund 16	14
Capital Outlay Projects Fund 41	15
General Obligation Bond Fund 42	16
Safety Training Center Fund 49	17
Bookstore Fund 51	18
Workers' Compensation Fund 61	19
Property and Liability Self-Insurance Fund 62	20
Dental Self-Insurance Fund 63.....	21
Post-Employment Benefits Irrevocable Trust Fund 69.....	22
Associated Students Fund 71	23
Student Financial Aid Fund 74	24
Auxiliary Fund 79	25
Student Organization Fund 81	26
Scholarships and Trust/Agency Fund 82	27
Appendix	
Appropriations Limitation.....	30-31
Assessed Value/Tax Revenue Anticipation Notes Issued.....	32
Base Revenue	33-36
Budget Development Criteria.....	37-38
Strategic Initiatives.....	39
Budgeted Positions.....	40-43
Capital Construction Plan – Measure E 2002 and 2012.....	44-48
Categorical Programs Fund 12 – Appropriations and Funding Source 49-50	
Compliance with 50% Law	51
Cost-of-Living Adjustment (COLA).....	52
Enrollment	53
Enrollment Fees.....	54
Fees – Other.....	55
Full-Time Faculty Obligation.....	56
Insurance.....	57
Lottery	58
Professional Memberships	59-60
Institutional Memberships.....	61-62
Rate of Interest	63
Resident FTES by Division.....	64
Retirement Contribution Rate	65
Revenue Limit per Funded ADA/FTES	66
FTES Projections 2012-2013 through 2020-2021.....	67
Glossary	68-74
Acknowledgements.....	75

2020-21

**FINAL BUDGET
ASSUMPTIONS**

1. Organization

The 2020-21 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 Governor's Proposed Budget and from the District's Management Team.

2. Unrestricted General Fund Budget Guidelines

- A. Estimated 2020-21 Beginning Fund Balance: **\$ 34,303,223**
- B. Estimated Revenue including Federal, State and Local Sources: **\$ 137,012,332**
- C. 0.00% COLA Increase to FTES Revenue: **\$ 0**
- D. Interfund Transfer In from Fund 16 to cover 2020-21 cumulative increases to PERS and STRS rates:
\$ 3,077,868
- E. Budget the General State Apportionment based on generation of **18,251.20** FTES using 3-year average FTES
- F. Step and Column Movement:
 - a. Certificated: 1.75%: **\$ 1,004,914**
 - b. Classified: 1.30%: **\$ 358,514**
 - c. Fringe: **\$ 581,383**
- G. Pension Contributions:
 - a. Public Employee Retirement System (PERS) Increases by 0.979% to 20.700%:
\$ 298,076
 - b. State Teachers Retirement System (STRS) Decreases by 0.95% to 16.150%:
-\$ 557,384
 - c. Budget for projected utility cost increases of 2% over 2018-19 projected costs: **\$ 98,700**
- H. 30% Reduction to department Budgets:
 - a. Supplies: **\$ 729,682**
 - b. Contracts, Services, Travel and Conferences: **\$ 1,802,187**
 - c. Equipment: **\$ 720,339**
- I. Addition for Student Laptops: **\$ 1.4 Million**
- J. Budget for Interfund Transfers Out
 - a. **\$ 1,530,000** to Fund 12 - Restricted General Fund
 - b. **\$ 1,452,271** to Fund 62 - Property & Liability Insurance Fund
 - c. **\$ 200,000** to Fund 74 - Student Financial Aid Fund
- K. Projected 2020-21 Expenditures: **\$ 141,124,947**
- L. Projected 2020-21 Ending Fund Balance: **\$ 30,190,607**

**FINAL BUDGET SUMMARY
ALL FUNDS
2020-21**

FUND	General Fund Unrestricted - Fund 11	General Fund Restricted - Fund 12	Compton College-Related Activities - Fund 14	Special Programs Compton College Partnership - Fund 15	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
Beginning Balance	34,303,223	6,578,209	(0)	0	10,387,614	8,933,076	43,051,776	10,120,379	422,950
Revenue									
Federal	41,162	3,509,722	-	-	-	-	-	-	-
State	80,942,690	21,782,781	-	-	-	-	-	-	-
Local	52,950,793	6,125,637	-	-	200,000	510,000	800,000	150,000	3,867,697
Interfund Trasfers In	3,077,686	1,530,000	-	-	-	-	-	-	-
Total Revenue	137,012,332	32,948,140	-	-	200,000	510,000	800,000	150,000	3,867,697
Total Available Resources	171,315,554	39,526,349	(0)	0	10,587,614	9,443,076	43,851,776	10,270,379	4,290,647
Appropriations									
Academic Salaries	58,224,666	2,173,801	-	-	-	-	-	-	-
Classified Salaries	30,446,940	6,815,172	-	-	-	-	-	-	762,102
Staff Benefits	35,771,280	5,441,281	-	-	-	-	-	-	286,986
Supplies/Books	1,702,590	11,709,160	-	-	-	200,000	-	-	2,695,129
Other Operating Expenses	10,164,025	5,364,604	-	-	-	700,000	5,435,000	237,000	189,005
Capital Outlay	1,633,175	1,699,041	-	-	-	1,900,000	37,758,805	9,951,840	-
Transfers Out / Other Outgo	3,182,271	252,574	-	-	3,077,686	-	-	-	-
Total Appropriations	141,124,947	33,455,632	-	-	3,077,686	2,800,000	43,193,805	10,188,840	3,933,223
Board Required 5% Reserve	7,056,247	-	-	-	-	-	-	-	-
Reserve For Contingencies	23,134,360	6,070,717	(0)	0	7,509,928	6,643,076	657,971	81,539	357,424
Legally Restricted Reserve	-	-	-	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-	-
Net Change to Fund Balance	(4,112,615)	(507,493)	-	-	(2,877,686)	(2,290,000)	(42,393,805)	(10,038,840)	(65,525)
Projected Ending Fund Balance	30,190,607	6,070,717	(0)	0	7,509,928	6,643,076	657,971	81,539	357,424

Workers Compensation Fund - Fund 61	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 Financial Aid Fund - Fund 74	Auxiliary Services Fund - Fund 79	Student Organizations Fund - Fund 81	Scholarships & Trust/Agency Fund - Fund 82	Grand Total
697,878	89,440	214,278	24,567,763	759,905	336,289	263,735	82,119	124,510	140,933,144
-	-	-	-	-	36,890,563	-	-	-	40,441,447
-	-	-	-	-	8,940,454	-	-	-	111,665,925
2,114,538	5,000	1,215,288	500,000	230,000	200,000	70,000	30,000	35,000	68,938,954
-	1,452,271	-	-	-	-	-	-	-	6,059,957
2,114,538	1,457,271	1,215,288	500,000	230,000	46,031,017	70,000	30,000	35,000	227,106,283
2,812,416	1,546,711	1,429,566	25,067,763	989,905	46,367,306	333,735	112,119	159,510	368,039,427
-	-	-	-	-	-	-	-	-	64,275,737
65,819	-	-	-	23,050	-	-	-	-	41,119,254
24,863	-	-	-	-	-	-	-	-	37,731,051
-	54,400	-	-	250,000	-	99,972	30,000	-	4,418,611
2,022,678	1,073,710	1,215,288	137,880	39,000	-	25,000	-	35,000	25,043,179
-	75,000	-	-	-	-	20,000	-	-	21,787,749
-	-	-	-	-	45,949,260	-	-	-	13,394,459
2,113,360	1,203,110	1,215,288	137,880	312,050	45,949,260	144,972	30,000	35,000	207,770,040
699,056	343,601	214,278	24,929,883	677,855	418,046	188,763	82,119	124,510	7,056,247
-	-	-	-	-	-	-	-	-	160,269,386
-	-	-	-	-	-	-	-	-	-
1,178	254,161	-	362,120	(82,050)	81,757	(74,972)	-	-	19,336,243
699,056	343,601	214,278	24,929,883	677,855	418,046	188,763	82,119	124,510	160,269,386

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
9791	Beginning Balance	24,360,082	28,476,703	34,303,223
9795	Adjustments to Beginning Fund Balance		75,542	
	Adjusted Beginning Fund Balance	24,360,082	28,552,245	34,303,223
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	-	-	-
8191	Federal Indirect Cost	21,725	62,675	35,112
8199	Federal Grant Income	232,729	6,050	6,050
	FEDERAL REVENUE TOTAL	254,454	68,725	41,162
STATE REVENUE				
8601	Full-Time Faculty Hiring	872,500	663,100	663,100
8606	Part-time Faculty Salary Spprt	447,861	398,859	398,859
8610	GA - Gen Apport (State Aid)	58,638,228	60,615,138	60,615,138
8612	Prior Year Corrections	106,811	1,891,957	-
8613	Current Year Corrections	(1,490,460)	-	-
8614	Enroll Fee Admin 2%	267,814	251,476	251,476
8621	State Indirect Cost	53,489	194,866	157,823
8623	DSPS P/Y correction > GF(state)	59,934	-	-
8630	GA - Ed Protection Acct (EPA)	17,741,995	9,987,998	9,987,998
8632	Prior Year Ed Protection Acct	(167,483)	(204,011)	-
8670	GA - State Tax Subventions	189,554	173,099	173,111
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	13	12	-
8680	State -Lottery	3,996,832	1,967,913	2,505,641
8682	Mandated Costs-do not use	573,768	573,313	573,313
8692	STRS On-Behalf payments revenu	3,919,978	5,616,231	5,616,231
	STATE REVENUE TOTAL	85,210,834	82,129,951	80,942,690
LOCAL REVENUE				
8801	Administrative Oversight-Compton	50,000	-	-
8811	GA - Secured Roll Tax	30,781,530	32,545,787	32,545,787
8812	GA - Supplemental Roll Tax	933,460	932,874	932,874
8813	GA - Unsecured Roll Tax	1,081,846	1,127,890	1,127,890
8816	GA - Prior Years Taxes	1,089,521	682,386	682,386
8817	GA - ERAF	-	317,538	317,538
8818	GA - Pen&Interest - Del Taxes	705,017	694,414	694,414
8819	GA - RDA Proceeds	812,482	543,862	543,862
8830	Contract Services	-	-	-
8841	Food Service Commission	82,327	-	-
8842	Equipment/Supplies sales/commi	6,110	5,002	5,500
8850	Rental And Leases	739,441	627,659	627,659
8851	Lease Contract-Pioneer Theater	240,000	188,000	188,000
8854	Lease-Child DevelopmentBldg	90,272	(7,541)	-
8860	Interest And Investment Income	778,006	678,844	678,844
8870	Student Fees(Contra)BadDebts	(41,351)	(65,310)	-
8872	Community ED class fees	-	(2,099)	-
8874	GA - Enrollment Fees	20,746,533	19,057,428	19,057,428
8876	Health Fees	-	(9,698)	-
8879	Transcripts	44,124	46,485	46,485
8880	Non Resident Fees	732,277	1,099,419	1,099,419
8881	Parking Fees	-	-	-
8885	Out of Country Tuition	4,013,118	3,724,152	3,724,152
8887	Catalog/Class Schedule Sales	9,848	-	-
8888	GA - Bd Fin Assist Prg (BFAP)	(12,281,492)	(11,312,803)	(11,312,803)
8889	Other Student Fees & Charges	30,835	22,456	22,456
8890	Other Local Income	521,809	1,875,873	1,875,873
8891	District Shows	90,509	49,883	49,883
8893	Miscellaneous	221,925	43,148	43,148
	LOCAL REVENUE TOTAL	51,478,147	52,865,647	52,950,793

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

REVENUES		2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
CONTRIBUTIONS				
8981	Contribution from FD14	-	380,087	
8982	Contribution from FD15	-	3,720,317	
8984	Contribution from FD16	1,653,393	3,336,860	3,077,686
	CONTRIBUTIONS TOTAL	1,653,393	7,437,264	3,077,686
TOTAL REVENUES		138,596,828	142,501,587	137,012,332
EXPENDITURES				
ACADEMIC SALARIES				
11	1100 - Regular Schedule, Teaching	27,222,262	27,872,677	29,327,496
12	1200 - Regular Schedule, Non-Teaching	8,307,048	8,550,570	9,082,093
13	1300 - Other Schedule, Teaching	18,064,458	18,676,662	17,761,297
14	1400 - Other Schedule, Non-Teaching	1,926,731	2,331,927	2,051,280
16	1400 - Other Schedule, Non-Teaching	2,075	2,000	2,500
19	1400 - Other Schedule, Non-Teaching	-	-	-
	ACADEMIC SALARIES TOTAL	55,522,574	57,433,836	58,224,666
CLASSIFIED SALARIES				
21	2100 - Full Time	23,453,069	23,764,782	25,888,549
22	2200 - Instructional Aides	1,509,542	1,420,116	1,659,591
23	2300 - Student Help, Hourly and Overtime	2,972,006	2,348,682	2,895,900
26	2300 - Student Help, Hourly and Overtime	4,000	2,000	2,900
29	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	27,938,617	27,535,581	30,446,940
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	7,319,542	7,905,710	7,485,500
32	3200 - Public Employees' Retirement	4,896,198	5,403,272	6,066,761
33	3300 - Social Security - OASDI/Medicare	2,946,394	2,943,936	3,088,840
34	3400 - Health and Welfare - Medical	8,376,016	8,391,320	8,909,271
35	3500 - Unemployment Insurance	40,143	41,839	47,712
36	3600 - Workers' Compensation Insurance	1,542,358	1,913,374	2,028,133
37	3700 - Cash in Lieu of Insurance	109,649	109,144	143,000
38	3800 - Other Benefits	389,746	389,212	427,000
39	3902,03 & 3913, 14 - STRS On Behalf Payments	3,919,978	5,616,231	5,619,833
39	3911, 12, 20 - OPEB (Other Post-Employment Benefits)	806,951	928,731	918,230
39	3932 - SERP (Supplemental Early Retirement Plan)	1,136,698	1,036,824	1,037,000
39	3990 - Retiree Medical Reimbursement	345,927	119,616	-
	STAFF BENEFITS TOTAL	31,829,598	34,799,209	35,771,280
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	8,804	6,454	15,905
43	4300 - Instructional Supplies	702,945	661,315	851,380
44	4400 - Other Instructional Supplies	71,090	61,779	84,938
45	4500 - Non-Instructional Supplies/Gasoline	847,148	835,721	686,267
46	4600 - Non-Instructional Supplies/Gasoline	71,189	59,920	64,100
	BOOKS, SUPPLIES AND MATERIALS TOTAL	1,701,176	1,625,189	1,702,590
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	1,391,066	1,310,422	1,091,578
52	5200 - Travel, Conference and Training	527,140	347,664	404,733
53	5300 - Dues and Memberships	205,586	270,595	206,242
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	3,195,566	2,637,214	3,567,416
56	5600 - Contracts, Rentals, and Repairs	2,577,349	4,041,909	2,391,505
57	5700 - Legal, Elections, and Audit Expense	636,122	499,746	494,900
58	5800 - Other Services, Postage, Advertising	2,013,451	1,978,843	1,749,442
59	5900 - Miscellaneous	203,743	117,527	258,209
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	10,750,023	11,203,920	10,164,025
CAPITAL OUTLAY				
62	6200 --	-	28,420	-
63	6300 - Library Books	129,743	119,654	92,925
64	6400 - Equipment	258,266	730,236	1,540,250
	CAPITAL OUTLAY TOTAL	388,009	878,310	1,633,175

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11

EXPENDITURES	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
<u>OTHER OUTGO</u>			
73 7300 - Interfund Transfer-All Funds	6,350,210	-	-
7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	-	1,429,297	1,530,000
7305 - Interfund Transfer-Fd62 Property & Liability	-	1,547,682	1,452,271
7312 - Interfund Transfer-Fd74 Student Financial Aid	-	100	200,000
7307 - Interfund Transfer-Fd79 Auxiliary Services	-	-	-
7390 - Other Outgo	-	297,487	-
OTHER OUTGO TOTAL	6,350,210	3,274,566	3,182,271
TOTAL EXPENDITURES	134,480,207	136,750,610	141,124,947
NET CHANGE TO FUND BALANCE	4,116,621	5,750,977	(4,112,615)
BOARD REQUIRED 5% RESERVE	6,724,010	6,837,530	7,056,247
RESERVE FOR CONTINGENCY	21,752,693	27,465,692	23,134,360
COMMITTED FUND BALANCE	-	-	-
UNCOMMITTED / UNALLOCATED FUND BALANCE	-	(0)	0
TOTAL ENDING BALANCE	28,476,703	34,303,223	30,190,607

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
9791		Beginning Balance	2,079,416	3,221,350	6,578,209
9795		Adjustments to Beginning Fund Balance		2,499,397	
		Adjusted Beginning Fund Balance	2,079,416	5,720,747	6,578,209
REVENUE					
FEDERAL REVENUE					
8120	7621	Federal Work Study	530,338	806,207	754,690
8140	6405	TANF	89,760	89,174	75,797
8140	6408	DPSS	100,750	100,750	85,637
8150	7621	Federal Work Study	73,351	-	-
8170	1102	VTEA Administration	286,666	743,633	814,665
8170	6484	CTE Transitions Allocation	41,377	46,195	-
8190	1924	TSA Officer Education-SBG	4,300	-	-
8190	6105	Veterans Education Outreach	57,872	28,656	55,770
8190	6107	Annual Reporting Fee	-	-	4,896
8190	6400	Community Advancement	68,734	134,000	64,448
8190	6486	Foster Care Ed	45,158	37,644	31,306
8190	7434	SBA CARES Act	-	27,772	167,228
8190	7440	AACC ECCA	-	10,762	119,000
8190	7633	CalFresh Outreach Program	-	10,643	10,200
8193	6459	Terminal Island-Welding	117,900	60,570	35,802
8193	7102	MDC-Parenting Classes	18,425	11,700	1,190
8199	2183	MESA UCLA CEED	-	-	21,109
8199	2189	LSAMP-Howard University-47.076	10,000	10,000	8,500
8199	6204	MediCal Administrative Activit	3,072	2,328	43,852
8199	6427	Small Bus. Admin	351,451	394,163	480,790
8199	6495	CESMII -SM Workforce Developme	-	91,137	340,000
8199	6523	CSU Monterey Bay -NSF Partners	66,301	221,514	266,939
8199	7435	CASCADE Grant	-	63,137	127,903
		FEDERAL REVENUE TOTAL	1,865,455	2,889,985	3,509,722
STATE REVENUE					
8620	1006	Student Equity	6,462,543	6,423,937	6,608,620
8620	1009	Strong Workforce Program	1,337,684	1,374,606	2,610,961
8620	1013	Guided Pathways	629,173	-	524,310
8620	1102	VTEA Administration	560,426	-	-
8620	1804	Basic Skills	366,397	-	-
8620	2217	ARR for AS Degree Nursing(RN)	134,122	180,505	162,075
8620	3101	DSPS	1,580,399	1,584,247	1,584,247
8620	3105	Access-Print & Electronic Info	11,506	11,506	11,506
8620	3106	Deaf & Hard of Hearing	363,497	363,952	363,952
8620	3800	Instructional Block Grant	324,665	1,940,229	-
8620	4700	EOPS	1,322,588	1,257,895	1,485,210
8620	4750	EOPS CARE	148,770	115,480	178,361
8620	5010	Staff Diversity	27,446	21,890	117,554
8620	5011	Faculty & Staff Diversity Carry Over	6,564	-	-
8620	5012	Campus Safety Sexual Assault P	-	12,610	-
8620	6111	AB19Calif. College Promise Grt	357,983	1,526,326	1,814,565
8620	6406	CalWORKs	523,272	527,060	538,909
8620	6412	Career Technical Education	-	-	-
8620	6486	Foster Care Ed	55,748	57,541	47,643
8620	6493	Resource Family Approval Train	20,465	-	-
8620	6902	Health Services-Mental Health	159,452	157,559	157,599
8620	7401	Adult Education Block Grant	64,643	-	-
8620	7402	AEBG 16/17 16-328-13	406,582	409,954	743,325
8620	7628	BFAP Administration	918,262	808,126	937,969
8620	8551	Prof Development - Restricted	-	17,105	-
8650	0000	Accounting Use Only	-	(111,552)	-
8650	1010	Strong Workforce Pgm- Regional	560,798	627,131	671,310
8650	1011	Solano - Small Business Sector	-	-	-
8650	1040	AA CA Open OnlineLibrary-ED	4,764	12,961	17,850
8650	1214	Teacher Preparation Pipeline	127,032	66,338	-
8650	1219	EducationFutures Initiative	2,116	203	7,257
8650	1802	Student Outcomes Transformat'n	849,287	26,741	43,089
8650	1928	I&T Prop 39-Cln Ener.Tiny Hous	6,263	-	-
8650	2180	MESA Program	62,121	69,024	63,338
8650	2181	MESA Program Carryover	27,451	-	-
8650	6006	IEPI Innovation&Effectiveness	138,130	44,810	-
8650	6106	VRC Grant Program	-	35,500	85,000

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
8650	6207	Education Planning Initiative	6,533	537	48,694
8650	6224	Puente Reporting - Carryover	946	1,260	-
8650	6227	Historically Blck Colleges/Uni	491,912	569,746	493,850
8650	6235	Current&Former Incarcerated	-	1,775	96,591
8650	6434	CapitalInfusionProgram (Go Biz	65,657	99,028	12,192
8650	6445	California Apprenticeship Init	62,843	169,669	371,582
8650	6472	Deputy Sector Navigator	50,802	-	-
8650	6499	CAA (10-091-002)	292,731	-	-
8650	7422	RSCCD-CTEDDataUnlckd,TechAsstTr	28,980	-	-
8650	7427	TAEP-Technical Assistance Exp	94,418	228,309	216,158
8650	7430	ISPICS	263,153	136,847	116,319
8650	8354	TTIP Total Cost of Operation (TCO)	-	-	-
8650	8556	IEPI leadership Development Aw	625	-	-
8650	0000	Accounting Use Only	-	294,811	-
8680	1098	State Lottery	1,670,159	1,065,858	1,080,310
8690	1013	Guided Pathways	(252,582)	575,223	-
8690	7676	HUNGER FREE CAMPUS	52,986	101,752	149,708
8692	8102	District-Wide Costs	346,656	422,727	422,727
STATE REVENUE TOTAL			20,735,969	21,229,226	21,782,781
LOCAL REVENUE					
8820	4210	Child Development Training Consortium	25,500	12,858	-
8830	6464	(STCW) Standards for Training Certif & Watch Keeping	74,560	59,090	59,500
8830	7199	STCW Basic & Advanced	22,757	9,460	61,611
8860	0000	Accounting Use Only	26,141	44,410	-
8872	6401	Community Education	646,670	514,917	554,250
8872	6402	El Camino Language AcademyECLA	329,879	330,881	298,990
8876	6910	Health Fees-Fall Semester	414,673	408,468	359,700
8876	6920	Health Fees-Spring	366,878	379,946	306,000
8876	6930	Health Fees-Summer	122,527	110,970	199,750
8881	8080	Parking Services	697,388	291,517	579,232
8881	8081	Parking Fees Permit Machines	423,746	196,393	306,000
8881	8082	Parking Misc Income	50,945	22,589	-
8881	8083	Parking fee-Mgmt	740	2,870	-
8886	1942	I&T Fire Tech Dontns&Svc Fees	3,074	3,282	-
8890	1212	LACOE - Head Start Teachers	130,055	128,179	-
8890	1944	MTT 101	-	6,957	-
8890	2150	TEAGLE-UCLA subaward grant	-	-	-
8890	3632	RITP Prog Training	-	10,567	-
8890	6108	2019 American Legion Grant	1,380	198	3,077
8890	6150	International Students	9,615	16,316	68,086
8890	6400	Community Advancement	16,576	5,000	4,250
8890	6401	Community Education	-	4,431	-
8890	6420	Rio Hondo - SB 1070	12,454	-	-
8890	6422	SBA Matching Funds- BH Chamber	5,715	12,229	7,032
8890	6431	SBDC Program Income	9,645	9,592	12,754
8890	6475	Contract Training	20,195	-	-
8890	6478	Cact CA Employee Training Pnl	1,064,767	823,229	1,255,957
8890	6479	Career Pathways	44,754	156,313	116,559
8890	6493	Resource Family Approval Train	-	27,489	31,875
8890	6900	Health Services	1,682	1,198	1,087,393
8890	7403	SB Adult School 18-19	461,000	371,267	391,850
8890	7410	AARP Foundation grant 18/19	12,010	5,000	4,250
8890	7415	SWP Chabot Slingshot	22,500	-	-
8890	7429	Arconic Foundation Grant	-	19,820	17,000
8890	7606	Student Spprt Svc-UMOJA	-	33,588	-
8890	8082	Parking Misc Income	3,004	1,257	-
8890	8084	Impound Admin	1,200	225	-
8890	8085	Citations Moving Violations	3,077	1,420	-
8890	8086	Parking Citations-Phoenix Group	15,431	48	-
8890	8087	Parking Violations DMV	9,449	-	-
8890	8089	Livescan Prog. /Campus Police	13,898	5,975	-
8893	1031	AA Fundraising	295	-	-
8893	1032	AA Salzberg Inst Donations	36	-	-
8893	1530	Museum Donations	168	-	-
8893	1630	Bus Div Donations	3,419	-	-
8893	1731	Fine Arts - Art Dept Donation	9,073	6,484	-
8893	1732	Fine Arts - Music Donations	-	-	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET**

GENERAL FUND RESTRICTED - FUND 12

Account Number	Dept	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
8893	1733	Fine Arts - Dance Donations	13,473	25,482	-
8893	1734	Fine Arts - Artes de El Camino	83,464	55,547	-
8893	1735	Fine Arts - Prodcntns Donations	-	-	-
8893	1736	OBS - Renovtns/Restorations	-	-	-
8893	1737	OBS - Haag Recital Hall Dontns	-	-	-
8893	1738	Fine Arts - S Bay Child Choir	83,084	71,954	-
8893	1739	JAZZ	-	-	-
8893	1830	Foreign Lang Donations	-	-	-
8893	1832	Japanese Lang Donations	-	-	-
8893	1833	French Donations	-	-	-
8893	1834	Spanish Donations	-	-	-
8893	1930	I&T General Donations	-	(157)	-
8893	1934	I&T Auto Tech Donations	175	-	-
8893	1935	I&T Constr Tech Fundraising	529	-	-
8893	1936	Electronic Fundraising	324	-	-
8893	1937	Machine Tool Tech Fundraising	298	-	-
8893	1938	I&T Admin of Justice Donations	1	-	-
8893	1941	I&T Environmental Tech-Dntns	133	-	-
8893	1943	I&T Architecture Donations	500	-	-
8893	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	1,210	1,270	-
8893	2031	Field Trips and Donations	-	3,498	-
8893	2131	Mathematics Donations	841	-	-
8893	2601	Div Office Instr. Services	344	1,753	-
8893	2630	Periodicals Donations	1,730	-	-
8893	3630	SRC High Tech Donations	-	-	-
8893	3631	SRC Donations	-	-	-
8893	5530	President's Office Donations	5,631	-	-
8893	3632	RITP Prog Training	-	(10,567)	-
8893	6400	Community Advancement	625,100	488,956	383,521
8893	6401	Community Education	(5,657)	-	-
8893	6459	Terminal Island-Welding	(64,796)	(41,214)	-
8893	6478	Cact CA Employee Training Pnl	(546,177)	(286,621)	-
8893	6479	Career Pathways	-	(152,818)	-
8893	7102	MDC-Parenting Classes	(11,190)	(7,103)	-
8893	8000	V.P. Administrative Services	2,042	-	-
8896	2200	Health Sciences and Athletics	22,243	-	-
8896	2210	Resp Therapy	-	-	17,000
8896	2600	Instructional Services	7,849	-	-
8896	5020	Foundation	-	2,925	-
LOCAL REVENUE TOTAL			5,298,026	4,187,337	6,125,637
CONTRIBUTIONS					
8980	7621	Federal Work Study	46,659	466	-
8980	8080	Parking Services	-	1,428,831	1,530,000
8980	8086	Parking Citations-Phoenix Group	242,713	-	-
8980	8087	Parking Violations DMV	116,105	-	-
8980	8102	District-Wide Costs	346,608	-	-
			752,085	1,429,297	1,530,000
TOTAL REVENUES			28,651,535	29,735,845	32,948,140

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 12**

EXPENDITURES	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
<u>ACADEMIC SALARIES</u>			
1200 - Regular Schedule, Non-Teaching	2,210,070	2,291,250	2,149,501
1300 - Other Schedule, Teaching	97,740	946,327	-
1400 - Other Schedule, Non-Teaching	2,607,776	2,271,747	24,300
ACADEMIC SALARIES TOTAL	4,915,587	5,509,324	2,173,801
<u>CLASSIFIED SALARIES</u>			
2100 - Full Time	5,811,570	6,440,222	6,762,172
2200 - Instructional Aides	382,641	377,177	-
2300 - Student Help, Hourly and Overtime	3,980,921	4,146,178	53,000
CLASSIFIED SALARIES TOTAL	10,175,132	10,963,577	6,815,172
<u>STAFF BENEFITS</u>			
3100 - State Teachers' Retirement	579,881	574,390	589,533
3200 - Public Employees' Retirement	1,196,408	1,393,749	1,835,917
3300 - Social Security - OASDI/Medicare	728,146	782,918	725,402
3400 - Health and Welfare - Medical	1,200,005	1,237,922	1,709,309
3500 - Unemployment Insurance	6,719	7,314	6,982
3600 - Workers' Compensation Insurance	265,259	366,892	259,833
3700 - Cash in Lieu of Insurance	16,036	16,856	8,267
3800 - Other Benefits	55,836	52,234	171,257
3900 - STRS On Behalf Payments	504,495	1,024,059	134,781
STAFF BENEFITS TOTAL	4,552,785	5,456,333	5,441,281
<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	73,619	36,168	61,186
4200 - Books	16,166	1,257	5,000
4300 - Instructional Supplies	288,161	122,546	1,183,905
4398 - Unallocated Current Year Resources	-	-	8,577,209
4399 - Unallocated Prior Year Carryover	-	-	887,700
4400 - Non-Capital Equipment	807,818	1,202	-
4500/4600 - Non-Instructional Supplies/Gasoline	6,850	602,967	994,160
BOOKS, SUPPLIES AND MATERIALS TOTAL	1,192,615	764,140	11,709,160
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>			
5100 - Contract for Personal Services	1,687,185	2,617,444	3,277,068
5200 - Travel, Conference and Training	494,452	387,595	551,990
5300 - Dues and Memberships	37,719	47,675	29,345
5400 - Insurance	443	-	-
5500 - Utilities and Housekeeping Services	25,486	14,305	18,281
5600 - Contracts, Rentals, and Repairs	447,248	129,952	171,684
5700 - Legal, Elections, and Audit Expense	3,696	3,882	4,000
5800 - Other Services, Postage, Advertising	1,106,565	1,109,545	1,295,536
5900 - Miscellaneous	18,967	5,442	16,700
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	3,821,760	4,315,840	5,364,604
<u>CAPITAL OUTLAY</u>			
6100 - Site Improvements	2,407	1,471	2,000
6300 - Library Books	-	49,823	-
6400 - Equipment	2,361,059	1,370,650	1,697,041
CAPITAL OUTLAY TOTAL	2,363,466	1,421,943	1,699,041
<u>OTHER OUTGO</u>			
7300 - ROLLUP-Interfund Tfr Out	193,575	-	-
7312 - Interfund Transfer-Fd74	-	184,405	-
7313 - Interfund Transfers-Fd 41	-	112,672	-
7560 - Scholarships	-	-	64,000
7600 - Other Payments To/For Students	-	2,700	5,000
7630 - Bus Passes and Meal Services	44,400	14,400	49,970
7631 - Child Care Payments	23,459	3,859	25,000
7632 - Transportation Services	41,348	31,887	46,030
7634 - Student Transportation Rental	2,348	658	2,500
7635 - Student Fees/Stipends	23,984	29,721	10,000
7637 - Student Stipends	10,800	4,476	3,200
7639 - Student Incentive Account	148,342	62,448	46,874
OTHER OUTGO TOTAL	488,256	447,226	252,574
TOTAL EXPENDITURES	27,509,600	28,878,384	33,455,632

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 12

<u>ENDING FUND BALANCE</u>	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
NET CHANGE TO FUND BALANCE	1,141,934	857,462	(507,493)
LEGALLY RESTRICTED FUND BALANCE	3,221,350	6,578,209	6,070,717
UNCOMMITTED FUND BALANCE	-	-	-
TOTAL ENDING BALANCE	3,221,350	6,578,209	6,070,717

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
COMPTON COLLEGE-RELATED ACTIVITIES - FUND 14

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		528,471	384,942	(0)
Adjustments to Beginning Balance		-	8,735	-
Adjusted Beginning Balance		528,471	393,678	(0)
REVENUE				
LOCAL REVENUE				
8860	Interest Income	25,568	2,186	-
LOCAL REVENUE TOTAL		25,568	2,186	-
CONTRIBUTIONS				
8980	Contr. from FD11	1,195,097	-	-
CONTRIBUTIONS TOTAL		1,195,097	-	-
TOTAL REVENUES		1,220,665	2,186	-
ACADEMIC SALARIES				
11	1100 - Regular Schedule, Teaching	-	-	-
12	1200 - Regular Schedule, Non-Teaching	348,848	10,781	-
14	1400 - Other Schedule, Non-Teaching	13,186	-	-
ACADEMIC SALARIES TOTAL		362,033	10,781	-
CLASSIFIED SALARIES				
21	2100 - Full Time	386,511	-	-
23	2300 - Student Help, Hourly and Overtime	4,521	-	-
CLASSIFIED SALARIES TOTAL		391,032	-	-
STAFF BENEFITS				
31	3100 - State Teachers' Retirement	58,820	1,844	-
32	3200 - Public Employees' Retirement	8,784	-	-
33	3300 - Social Security - OASDI/Medicare	29,377	154	-
34	3400 - Health and Welfare - Medical	31,104	1,082	-
35	3500 - Unemployment Insurance	367	3	-
36	3600 - Workers' Compensation Insurance	13,793	277	-
37	3700 - Cash in Lieu of Insurance	525	-	-
38	3800 - Other Benefits	77	-	-
39	3900 - STRS On Behalf Payments	34,000	136	-
STAFF BENEFITS TOTAL		176,847	3,496	-
CONTRACT SERVICES AND OPERATING EXPENSES				
52	5200 - Travel, Conference and Training	3,681	1,500	-
58	5800 - Other Services, Postage, Advertising	180,600	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		184,281	1,500	-
OTHER OUTGO				
73	7300 - Interfund Transfer to Fund 41	250,000	380,087	-
OTHER OUTGO TOTAL		250,000	380,087	-
TOTAL EXPENDITURES		1,364,194	395,864	-
NET CHANGE TO FUND BALANCE		(143,529)	(393,678)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		384,942	(0)	(0)

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
SPECIAL PROGRAMS COMPTON COLLEGE PARTNERSHIP - FUND 15**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		1,613,001	3,233,339	0
Adjustments to Beginning Balance		-	20,071	
Adjusted Beginning Balance		1,613,001	3,253,410	0
REVENUE				
LOCAL REVENUE				
8800	Local	-	22,385	-
LOCAL REVENUE TOTAL		-	22,385	-
CONTRIBUTIONS				
8600	State Revenue Sources	551		
8980	Contr. from FD11	3,917,761		-
CONTRIBUTIONS TOTAL		3,918,312	-	-
TOTAL REVENUES		3,918,312	22,385	-
ACADEMIC SALARIES				
14	1400 - Other Schedule, Non-Teaching	7,803	2,078	-
ACADEMIC SALARIES TOTAL		7,803	2,078	-
CLASSIFIED SALARIES				
21	2100 - Full Time	76,002	6,808	-
22	2200 - Instructional Aides	127,747	-	-
23	2300 - Student Help, Hourly and Overtime	40,229	-	-
CLASSIFIED SALARIES TOTAL		243,978	6,808	-
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	1,258	350	-
32	3200 - Public Employees' Retirement	25,350	1,266	-
33	3300 - Social Security - OASDI/Medicare	18,662	520	-
34	3400 - Health and Welfare - Medical	16,151	1,249	-
35	3500 - Unemployment Insurance	125	13	-
36	3600 - Workers' Compensation Insurance	4,616	192	-
38	3800 - Other Benefits	3,271	94	-
STAFF BENEFITS TOTAL		69,432	3,684	-
BOOKS, SUPPLIES AND MATERIALS				
46	4500/4600 - Non-Instructional Supplies/Gasoline	11,256	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL		11,256	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	13,367	-	-
52	5200 - Travel, Conference and Training	39,158	-	-
53	5300 - Dues and Memberships	500	-	-
56	5600 - Contracts, Rentals, and Repairs	3,976	-	-
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	434,964	254	-
59	5900 - Miscellaneous	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		491,964	254	-
CAPITAL OUTLAY				
63	6300 - Library Books	561,903	(462,001)	-
64	6400 - Equipment	911,638	4,655	-
CAPITAL OUTLAY TOTAL		1,473,541	(457,346)	-
OTHER OUTGO				
73	7300 - Interfund Transfer Out	-	3,720,317	-
OTHER OUTGO TOTAL		-	3,720,317	-
TOTAL EXPENDITURES		2,297,974	3,275,795	-
NET CHANGE TO FUND BALANCE		1,620,338	(3,253,410)	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		3,233,339	0	0

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
STRS/PERS FUTURE LIABILITIES - FUND 16

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		15,188,586	13,494,737	10,387,614
REVENUE				
LOCAL REVENUE				
8860	Interest Income	306,151	229,737	200,000
	LOCAL REVENUE TOTAL	306,151	229,737	200,000
CONTRIBUTIONS				
8980	Contr. from FD11	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		306,151	229,737	200,000
OTHER OUTGO				
73	7300 - Interfund Transfer	2,000,000	3,336,860	3,077,686
	OTHER OUTGO TOTAL	2,000,000	3,336,860	3,077,686
TOTAL EXPENDITURES		2,000,000	3,336,860	3,077,686
NET CHANGE TO FUND BALANCE		(1,693,849)	(3,107,123)	(2,877,686)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		13,494,737	10,387,614	7,509,928

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		11,038,712	10,396,522	8,933,076
Adjustments to Beginning Balance		-	(127,582)	-
Adjusted Beginning Balance		11,038,712	10,268,940	8,933,076
REVENUE				
STATE REVENUE				
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8652	Sched Maint & Spec Rep Program	248,455	-	-
STATE REVENUE TOTAL		248,455	-	-
LOCAL REVENUE				
8860	Interest And Investment Income	217,457	-	-
8885	Out of Country Tuition	478,514	516,856	510,000
LOCAL REVENUE TOTAL		695,971	516,856	510,000
CONTRIBUTIONS				
8980	Contr. from FD12	275,000	112,672	-
CONTRIBUTIONS TOTAL		275,000	112,672	-
TOTAL REVENUES		1,219,426	629,528	510,000
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time	-	(106)	-
CLASSIFIED SALARIES TOTAL		-	(106)	-
STAFF BENEFITS				
32	3200 - Public Employees' Retirement	-	-	-
33	3300 - Social Security - OASDI/Medicare	-	(8)	-
34	3400 - Health and Welfare - Medical	-	-	-
35	3500 - Unemployment Insurance	-	-	-
36	3600 - Workers' Compensation Insurance	-	(4)	-
STAFF BENEFITS TOTAL		-	(12)	-
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	20,112	17,954	200,000
BOOKS, SUPPLIES AND MATERIALS TOTAL		20,112	17,954	200,000
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	49,828	239,354	700,000
56	5600 - Contracts, Rentals, and Repairs	146,794	152,747	-
57	5700 - Legal, Elections, and Audit Expense	23,287	-	-
58	5800 - Other Services, Postage, Advertising	53,515	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		273,424	392,101	700,000
CAPITAL OUTLAY				
61	6100 - Site Improvements	798,120	509,701	1,900,000
63	6200 - Buildings	714,189	603,394	-
64	6400 - Equipment	55,771	442,360	-
CAPITAL OUTLAY TOTAL		1,568,080	1,555,454	1,900,000
TOTAL EXPENDITURES		1,861,616	1,965,392	2,800,000
NET CHANGE TO FUND BALANCE		(642,190)	(1,335,864)	(2,290,000)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		10,396,522	8,933,076	6,643,076

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		82,087,549	86,616,929	43,051,776
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	2,506,838	1,252,991	800,000
LOCAL REVENUE TOTAL		2,506,838	1,252,991	800,000
<u>CONTRIBUTIONS</u>				
8940	Sale of Bonds	49,763,400	-	-
CONTRIBUTIONS TOTAL		49,763,400	-	-
TOTAL REVENUES		52,270,238	1,252,991	800,000
<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		3,142,300	3,764,188	5,000,000
5200 - Travel, Conference and Training		-	-	-
5300 - Dues and Memberships		-	-	-
5400 - Insurance		106,633	119,318	120,000
5500 - Utilities and Housekeeping Services		-	-	-
5600 - Contracts, Rentals, and Repairs		-	-	-
5700 - Legal, Elections, and Audit Expense		69,780	226,628	300,000
5800 - Other Services, Postage, Advertising		(1,162)	10,240	15,000
5900 - Miscellaneous		-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		3,317,551	4,120,374	5,435,000
<u>CAPITAL OUTLAY</u>				
6100 - Site Improvements		123,297	2,993,900	2,452,081
6200 - Buildings		40,600,881	36,096,148	35,306,724
6400 - Equipment		3,699,129	1,607,722	-
CAPITAL OUTLAY TOTAL		44,423,307	40,697,770	37,758,805
TOTAL EXPENDITURES		47,740,858	44,818,144	43,193,805
NET CHANGE TO FUND BALANCE		4,529,380	(43,565,153)	(42,393,805)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		86,616,929	43,051,776	657,971

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
SAFETY TRAINING CENTER - FUND 49

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		-	9,994,131	10,120,379
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8608	One Time Appropriation	10,000,000	-	-
	STATE REVENUE TOTAL	10,000,000	-	-
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	74,733	170,021	150,000
	LOCAL REVENUE TOTAL	74,733	170,021	150,000
TOTAL REVENUES		10,074,733	170,021	150,000
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
	5100 - Contract for Personal Services	26,855	22,265	6,000
	5700 - Legal, Elections, and Audit Expense	9,820	21,508	61,000
	5800 - Other Services, Postage, Advertising	-	-	170,000
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	36,675	43,773	237,000
<u>CAPITAL OUTLAY</u>				
	6200 - Buildings	43,927	-	9,951,840
	CAPITAL OUTLAY TOTAL	43,927	-	9,951,840
TOTAL EXPENDITURES		80,602	43,773	10,188,840
NET CHANGE TO FUND BALANCE		9,994,131	126,248	(10,038,840)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		9,994,131	10,120,379	81,539

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
BOOK STORE FUND - FUND 51**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		610,212	488,475	422,950
REVENUE				
LOCAL REVENUE				
8800	Sales	4,904,712	3,833,110	3,833,110
8800	Other Local Income	27,935	34,588	34,588
LOCAL REVENUE TOTAL		4,932,647	3,867,697	3,867,697
TOTAL REVENUES		4,932,647	3,867,697	3,867,697
EXPENDITURES				
PURCHASES, EXPEDITURES/APPROPRIATIONS				
Purchases		3,559,092	2,572,075	2,572,075
Freight In		113,094	113,170	113,170
Freight Out		27,616	9,885	9,885
PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL		3,699,802	2,695,129	2,695,129
SALARIES & BENEFITS				
Payroll		824,889	762,102	762,102
Fringe Benefits		287,454	286,986	286,986
SALARIES & BENEFITS TOTAL		1,112,343	1,049,088	1,049,088
OPERATING EXPENSES				
VISA / MasterCard		95,850	100,160	100,160
Other		131,756	88,845	88,845
OPERATING EXPENSES TOTAL		227,606	189,005	189,005
NON-OPERATING EXPENSES				
Auxiliary Services Support		14,633	-	-
Security		-	-	-
Other		-	-	-
NON-OPERATING EXPENSES TOTAL		14,633	-	-
TOTAL EXPENDITURES		5,054,384	3,933,223	3,933,223
NET CHANGE TO FUND BALANCE		(121,737)	(65,525)	(65,525)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		488,475	422,950	357,424

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
WORKERS COMPENSATION FUND - FUND 61**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		203,909	322,712	697,878
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	2,090,291	2,416,449	2,114,538
8860	Interest Income	-	-	-
LOCAL REVENUE TOTAL		2,090,291	2,416,449	2,114,538
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	-	-
CONTRIBUTIONS TOTAL		-	-	-
TOTAL REVENUES		2,090,291	2,416,449	2,114,538
<u>EXPENDITURES</u>				
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	58,825	64,556	65,819
CLASSIFIED SALARIES TOTAL		58,825	64,556	65,819
<u>STAFF BENEFITS</u>				
32	3200 - Public Employees' Retirement	10,625	12,731	14,941
33	3300 - Social Security - OASDI/Medicare	4,328	4,946	5,036
34	3400 - Health and Welfare - Medical	6,471	4,666	2,829
35	3500 - Unemployment Insurance	28	32	33
36	3600 - Workers' Compensation Insurance	1,078	1,452	1,299
37	3700 - Cash in Lieu of Insurance	-	210	-
39	3900 - STRS On Behalf Payments	-	-	725
STAFF BENEFITS TOTAL		22,530	24,037	24,863
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
54	5400 - Insurance	1,890,133	1,952,690	2,022,678
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		1,890,133	1,952,690	2,022,678
TOTAL EXPENDITURES		1,971,488	2,041,283	2,113,360
NET CHANGE TO FUND BALANCE		118,803	375,166	1,178
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		322,712	697,878	699,056

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		411,196	23,042	89,440
Adjustments to Beginning Balance		-	(32,500)	
Adjusted Beginning Balance		411,196	(9,458)	89,440
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	4,007	5,094	5,000
8860	Interest Income	-	-	-
LOCAL REVENUE TOTAL		4,007	5,094	5,000
CONTRIBUTIONS				
8980	Contr. from FD11	613,000	1,547,682	1,452,271
CONTRIBUTIONS TOTAL		613,000	1,547,682	1,452,271
TOTAL REVENUES		617,007	1,552,776	1,457,271
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	-	43,808	54,400
BOOKS, SUPPLIES AND MATERIALS TOTAL		-	43,808	54,400
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	975,780	1,045,534	1,063,185
57	5700 - Legal, Elections, and Audit Expense	18,841	290,525	10,525
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		994,621	1,336,059	1,073,710
CAPITAL OUTLAY				
64	6400 - Equipment	8,040	74,011	75,000
CAPITAL OUTLAY TOTAL		8,040	74,011	75,000
OTHER OUTGO				
73	7300 - Interfund Transfer	2,500	-	-
OTHER OUTGO TOTAL		2,500	-	-
TOTAL EXPENDITURES		1,005,161	1,453,878	1,203,110
NET CHANGE TO FUND BALANCE		(388,154)	98,898	254,161
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		23,042	89,440	343,601

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		20,330	-	214,278
<u>REVENUE</u>				
	<u>LOCAL REVENUE</u>			
8800	Other Local Income	1,114,672	1,216,098	1,215,288
8860	Interest Income	-		
	LOCAL REVENUE TOTAL	1,114,672	1,216,098	1,215,288
	<u>CONTRIBUTIONS</u>			
8980	Contr. from FD11	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		1,114,672	1,216,098	1,215,288
<u>EXPENDITURES</u>				
	<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>			
54	5400 - Insurance	1,135,002	1,001,820	1,215,288
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	1,135,002	1,001,820	1,215,288
	TOTAL EXPENDITURES	1,135,002	1,001,820	1,215,288
NET CHANGE TO FUND BALANCE		(20,330)	214,278	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		-	214,278	214,278

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
9791	Beginning Balance	17,778,151	17,778,628	24,567,763
9795	Adjustment to Beginning Fund Balance		5,781,267	
	Adjusted Beginning Balance	17,778,151	23,559,895	24,567,763
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	-	1,145,747	500,000
8860	Interest Income	477	-	-
	LOCAL REVENUE TOTAL	477	1,145,747	500,000
TOTAL REVENUES		477	1,145,747	500,000
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
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	137,880
59	5900 - Miscellaneous			
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	-	137,880	137,880
TOTAL EXPENDITURES		-	137,880	137,880
NET CHANGE TO FUND BALANCE		477	1,007,868	362,120
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		17,778,628	24,567,763	24,929,883

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		372,252	534,059	759,905
Adjustments to Beginning Balance		-	1,097	
Adjusted Beginning Balance		372,252	535,156	759,905
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8800	Other Local Income	87,790	552,641	230,000
8860	Interest Income	8,887	-	
LOCAL REVENUE TOTAL		96,677	552,641	230,000
<u>CONTRIBUTIONS</u>				
8980	Contribution from Restricted General Fund	158,580	-	-
CONTRIBUTIONS TOTAL		158,580	-	-
TOTAL REVENUES		255,257	552,641	230,000
<u>EXPENDITURES</u>				
<u>CLASSIFIED SALARIES</u>				
21	2100 - Full Time	-	-	
22	2200 - Instructional Aides	-	-	
23	2300 - Student Help, Hourly and Overtime	-	16,490	23,050
26	2300 - Student Help, Hourly and Overtime	-	-	
29	2300 - Student Help, Hourly and Overtime	-	-	
CLASSIFIED SALARIES TOTAL		-	16,490	23,050
<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	250,000
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	
BOOKS, SUPPLIES AND MATERIALS TOTAL		-	283,950	250,000
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
51	5100 - Contract for Personal Services	93,450	-	1,000
52	5200 - Travel, Conference and Training	-	22,412	25,000
56	5600 - Contracts, Rentals, and Repairs	-	150	8,000
58	5800 - Other Services, Postage, Advertising	-	4,890	5,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		93,450	27,452	39,000
TOTAL EXPENDITURES		93,450	327,892	312,050
NET CHANGE TO FUND BALANCE		161,807	224,749	(82,050)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		534,059	759,905	677,855

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		172,659	(491,958)	336,289
Adjustments to Beginning Balance		-	805,362	
Adjusted Beginning Balance		<u>172,659</u>	<u>313,404</u>	<u>336,289</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8199	Federal Grant Income	37,129,757	36,890,563	36,890,563
	FEDERAL REVENUE TOTAL	<u>37,129,757</u>	<u>36,890,563</u>	<u>36,890,563</u>
<u>STATE REVENUE</u>				
8600	State Grant Income	8,000,632	8,940,454	8,940,454
	STATE REVENUE TOTAL	<u>8,000,632</u>	<u>8,940,454</u>	<u>8,940,454</u>
<u>CONTRIBUTIONS</u>				
8980	Contribution from General Fund	387,450	100	200,000
8983	Contribution from Restricted General Fund	-	184,405	-
	CONTRIBUTIONS TOTAL	<u>387,450</u>	<u>184,505</u>	<u>200,000</u>
TOTAL REVENUES		<u>45,517,839</u>	<u>46,015,522</u>	<u>46,031,017</u>
<u>EXPENDITURES</u>				
<u>OTHER OUTGO</u>				
75	7500 - Scholarships	45,962,311	45,799,850	45,756,260
76	7600 - Other Payments to/for Students	220,145	192,787	193,000
	OTHER OUTGO TOTAL	<u>46,182,456</u>	<u>45,992,637</u>	<u>45,949,260</u>
	TOTAL EXPENDITURES	<u>46,182,456</u>	<u>45,992,637</u>	<u>45,949,260</u>
NET CHANGE TO FUND BALANCE		(664,617)	22,885	81,757
COMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>(491,958)</u>	<u>336,289</u>	<u>418,046</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
Beginning Balance		432,942	486,853	263,735
Adjustments to Beginning Balance		-	(195,753)	
Adjusted Beginning Balance		432,942	291,100	263,735
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	587,861	46,830	70,000
8860	Interest Income	6,680	1,596	-
LOCAL REVENUE TOTAL		594,541	48,426	70,000
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	25,000	-	-
CONTRIBUTIONS TOTAL		25,000	-	-
TOTAL REVENUES		619,541	48,426	70,000
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	407,050	75,791	99,972
BOOKS, SUPPLIES AND MATERIALS TOTAL		407,050	75,791	99,972
CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	25,000
59	5900 - Miscellaneous	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		-	-	25,000
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	20,000
CAPITAL OUTLAY TOTAL		-	-	20,000
OTHER OUTGO				
73	7300 - Contribution to Other Funds	158,580	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
OTHER OUTGO TOTAL		158,580	-	-
TOTAL EXPENDITURES		565,630	75,791	144,972
NET CHANGE TO FUND BALANCE		53,911	(27,365)	(74,972)
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		486,853	263,735	188,763

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
9791	Beginning Fund Balance	19,451	19,489	82,119
9795	Adjustment to beginning Fund Balance	38	18,063	-
	Beginning Balance	<u>19,489</u>	<u>37,552</u>	<u>82,119</u>
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	-	55,330	30,000
8860	Interest Income	-	-	-
	LOCAL REVENUE TOTAL	<u>-</u>	<u>55,330</u>	<u>30,000</u>
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>-</u>	<u>55,330</u>	<u>30,000</u>
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	-	10,763	30,000
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>-</u>	<u>10,763</u>	<u>30,000</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	-
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				
73	7300 - Contribution to Other Funds	-	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>-</u>	<u>10,763</u>	<u>30,000</u>
NET CHANGE TO FUND BALANCE		<u>-</u>	<u>44,567</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>19,489</u>	<u>82,119</u>	<u>82,119</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82

Account Number	Description	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Proposed Budget
9791	Beginning Fund Balance	19,451	19,489	124,510
9795	Adjustment to beginning Fund Balance	-	91,527	-
	Adjusted Beginning Balance	19,451	111,016	124,510
REVENUE				
FEDERAL REVENUE				
8199	Federal Grant Income		6,445	-
	FEDERAL REVENUE TOTAL	-	6,445	-
STATE REVENUE				
8692	STRS On-Behalf payments Revenue	-	-	-
	STATE REVENUE TOTAL	-	-	-
LOCAL REVENUE				
8800	Other Local Income	14,229	33,553	35,000
8860	Interest Income	-	-	-
	LOCAL REVENUE TOTAL	14,229	33,553	35,000
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		14,229	39,998	35,000
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
45	4500/4600 - Non-Instructional Supplies/Gasoline	-	20,058	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	-	20,058	-
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5080 - Federal Scholarship Awards	14,229	5,993	35,000
59	5900 - Miscellaneous	(38)	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	14,191	5,993	35,000
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	-	-	-
OTHER OUTGO				
73	7300 - Contribution to Other Funds	-	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	453	-
	OTHER OUTGO TOTAL	-	453	-
TOTAL EXPENDITURES		14,191	26,504	35,000
NET CHANGE TO FUND BALANCE		38	13,494	-
COMMITTED FUND BALANCE		-	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		19,489	124,510	124,510

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>
1992-93	\$ 64,483,387	\$ 46,280,500
1993-94	\$ 66,700,996	\$ 43,466,000
1994-95	\$ 64,554,764	\$ 38,847,000
1995-96	\$ 65,789,651	\$ 42,384,700
1996-97	\$ 70,376,992	\$ 46,104,101
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354
2008-09	\$118,431,005	\$ 90,984,779
2009-10	\$133,481,137	\$ 86,412,986
2010-11	\$130,344,538	\$ 88,418,467
2011-12	\$126,487,253	\$ 83,508,386
2012-13	\$123,892,371	\$ 82,583,171
2013-14	\$128,334,220	\$ 86,063,176
2014-15	\$130,228,519	\$ 87,996,417
2015-16	\$140,273,370	\$ 94,387,564
2016-17	\$150,703,049	\$101,837,703
2017-18	\$143,106,563	\$103,396,407
2018-19	\$153,002,197	\$110,319,750
2019-20	\$152,552,960	\$107,070,804
2020-21	\$159,841,442	\$98,207,260

DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year	District's Assessed Value
1994-95	37,575,541,613
1995-96	36,845,220,353
1996-97	37,247,399,202
1997-98	39,022,162,686
1998-99	41,547,560,653
1999-00	44,892,358,442
2000-01	48,527,922,104
2001-02	51,402,197,188
2002-03	54,202,936,075
2003-04	57,615,538,719
2004-05	62,478,430,170
2005-06	68,413,330,820
2006-07	74,232,431,439
2007-08	75,338,601,314
2008-09	80,188,274,640
2009-10	78,971,635,409
2010-11	78,650,359,349
2011-12	79,567,485,800
2012-13	81,345,190,997
2013-14	85,591,545,610
2014-15	88,730,638,166
2015-16	93,505,304,298
2016-17	97,932,349,284
2017-18	104,654,417,113
2018-19	111,035,258,051
2019-20	119,378,998,673

TAX REVENUE ANTICIPATION NOTES ISSUED

Fiscal Year	Amount	Interest Rate	Issue Date
1994-95	\$10,000,000.00	4.50%	7/7/1994
1995-96	\$8,650,000.00	4.75%	7/6/1995
1996-97	\$9,000,000.00	4.75%	7/1/1996
1997-98	\$13,000,000.00	4.00%	7/1/1999
1998-99	\$13,105,000.00	3.74%	7/1/1998
1999-00	\$13,000,000.00	4.00%	7/1/1999
2000-01	\$5,000,000.00	5.00%	7/5/2000
2001-02	\$3,695,000.00	4.25%	7/3/2001
2002-03	\$8,295,000.00	3.00%	7/1/2002
2003-04	N/A	N/A	N/A
2004-05	\$4,155,000.00	2.25%	7/1/2004
2005-09	N/A	N/A	N/A
2009-10	\$14,775,000.00	1.25%	7/1/2009
2010-11	\$8,850,000.00	2.00%	7/1/2010
2011-12	\$17,000,000.00	2.00%	7/1/2011
2011-12	\$10,000,000.00	2.00%	3/1/2012
2012-13	\$10,000,000.00	2.00%	7/1/2012
2012-13	\$17,000,000.00	2.00%	12/1/2012
2013-19	N/A	N/A	N/A
2019-20	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 (2019-20) is 3.26%.

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 2019-20 Base funding rate was \$4,009, representing a 7.6% increase from the prior year. Table below presents all of the rate changes to the SCFF over the last two (2) fiscal years.

Final 2019-20 Student Centered Funding Formula Rates

Allocations	2018-19 Rates	2019-20 Final Rates	Change from 2018-19	Percent Change
Base Credit	\$3,727	\$4,009	\$282	7.6%
Supplemental Point Value	919	948	29	3.2%
Student Success Main Point Value	440	559	119	27.0%
Student Success Equity Point Value	111	141	30	27.0%
Incarcerated Credit	5,444	5,622	178	3.3%
Special Admit Credit	5,444	5,622	178	3.3%
CDCP	5,444	5,622	178	3.3%
Non-Credit	3,274	3,381	107	3.3%

Student Centered Funding Formula 2020-21

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 \$4,009. 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 2020-21, 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 \$948 per point for each of the three metrics.

Student Success Allocation – Represents 10% of the formula and is paid at \$559 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 2019-20, 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	\$559
Completion of transfer-level math and English in 1 st year	2	\$559
Transfer to a 4-year college or university	1.5	\$559
Completion of 9 or more CTE units	1	\$559
Regional Living Wage within 1 year	1	\$559

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

² Rates are adjusted annually by COLA

An additional \$141 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$141 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 implementation of the Student Centered Funding Formula but provides no enrollment growth funding or cost-of-living adjustment (COLA) for apportionments. For reference only, the statutory COLA rate for 2020- 21 is 2.31%. The budget extends the formula’s existing hold harmless (minimum revenue) provision by two years, through 2023-24. 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 2020-21 allocations from the State include, but are not limited to:

- One-time Grant/Special Project Programs – COVID-19 Response Block Grant Provides \$66 million in Proposition 98 funds and \$54 million on federal funds to provide assistance to campuses in mitigating some of the effects and additional expenses caused by the Corona virus.
- Categorical Program funding remains flat for the current year.
- All other previous One-time allocations for special projects have been removed from this budget including Deferred Maintenance and Instructional Equipment Block grants.
- Capital Outlay bond funding from Proposition 51 approved by the voters in 2016 has resulted in the awarding \$27.1 million of the \$54.6 million Music Building Replacement project.

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

Factor	2018-19	2019-20	2020-21
Cost-of-living adjustment (COLA)	2.71%	3.26%	0.00%
State Lottery fund per FTES	\$218.34	\$221.87	\$223.54
Mandates Block Grant funding per FTES	29.21	30.16	30.16
RSI reimbursement per hour	6.26	6.45	6.44
Financial aid administration per College Promise Grant	0.91	0.91	0.91
Public Employees’ Retirement System (CalPERS) employer contribution rates	19.72%	22.67%	20.70%
State Teachers’ Retirement System (CalSTRS) employer contribution rates	16.28%	17.10%	16.15%

Budget Development Criteria

The 2020-21 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 2020-21 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 5010 -- Foundation	Division 5200 -- Marketing & Communications	Division 6400 -- Community Advancement	Division 6500 -- Grants Office/Resource Dev.	Division 6501 -- Institutional Research and Planning	Grand Total
ADMINISTRATIVE ASST I				1.50			1.50
ADMINISTRATIVE ASST II			1.00	1.00			2.00
ASST DIR - FOUNDATION		1.00					1.00
CLERICAL ASSISTANT		1.00		1.00			2.00
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 CONTRACT EDUCATION				1.00			1.00
DIR GRANTS DEV & MGMT				1.00			1.00
DIR PUBLIC INFO/GOV RELAT			1.00				1.00
DIR RESEARCH & PLANNING						1.00	1.00
DIRECTOR CAREER PATHWAYS				0.50			0.50
DIRECTOR COMMUNITY ED				0.75			0.75
EXEC ASST TO PRES/OFF MGR	1.00						1.00
EXEC DIR MARKETING & COMM			1.00				1.00
EXEC DIR OF FOUNDATION		1.00					1.00
FOUNDATION FINANCIAL OFFI		1.00					1.00
GRAPHICS SPECIALIST			1.00				1.00
MARKETING/OPERATIONS SUPV			1.00				1.00
MEMBER BOARD OF TRUSTEES	5.00						5.00
PRESIDENT	1.00						1.00
PRINTING SVCS SPECIALIST			2.00				2.00
PRODUCTION COORDINATOR			1.00				1.00
PROJECT SPECIALIST		1.00		2.11	0.89		4.00
RESEARCH ANALYST						2.00	2.00
RESEARCH ASSOCIATE						0.50	0.50
RESEARCH TECHNICIAN						1.00	1.00
SENIOR CLERICAL ASSISTANT				1.00			1.00
SMALL BUSINESS SVCS DIR				1.00			1.00
SR PRINTING SVCS SPEC			1.00				1.00
STUDENT SVCS TECHNICIAN				1.00			1.00
VICE PRESIDENT	1.00						1.00
WEB MASTER			1.00				1.00
Grand Total	9.00	5.00	12.00	12.86	0.89	4.50	44.25

Budgeted Positions - General Fund Unrestricted		
Area 02 -- Human Resources		
Position Description	Division 8500 -- Human Resources	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	0.13	0.13
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
PROFESSIONAL DEVELOP ASST	1.00	1.00
PROFESSIONAL DEVELOP COOR	1.00	1.00
TRAINER/INST TECH SPECIAL	0.75	0.75
VICE PRESIDENT	1.00	1.00
Grand Total	15.88	15.88

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	Division 1700 -- Fine Arts	Division 1800 -- Humanities	Division 1900 -- I&T Division	Division 2000 -- Natural Sciences	Division 2100 -- Mathematical Sciences	Division 2200 -- Health Sciences and Athletics	Division 2601 -- Div Office Instr. Services	Division 7600 -- Student Support Services Div.	Grand Total
ACCOMPANIST-PIANO				2.00								2.00
ACCOUNTING ASST II						1.00						1.00
ACCOUNTING TECH II				1.00								1.00
ADMINISTRATIVE ASST I											1.00	1.00
ADMINISTRATIVE ASST II	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	1.00		12.00
AFT F/T	1.85	36.70	21.95	37.71	55.86	24.00	40.22	47.17	34.80			300.26
AFT SUMMER LAB		1.00										1.00
ASSISTIVE COMP TECH SPEC									0.75			0.75
ASSOCIATE DEAN	1.00			1.00	1.00	1.00						4.00
ASST DIR LEARNING RESOURC										1.00		1.00
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	0.50			1.00			4.50
COSMETOLOGY ASSISTANT						2.00						2.00
COSTUME TECHNICIAN				1.00								1.00
COUNSELOR F/T	0.15	0.40							2.40			2.95
CURRICULUM ADVISOR	1.00											1.00
DEAN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			8.00
DIR ATHLETICS & KINESIOLO									1.00			1.00
DIR CENTER FOR THE ARTS				1.00								1.00
DIR LIBRARY LEARNING RES										1.00		1.00
DIR OF STUDENT DEVELOPMT											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										4.00		4.00
LIBRARIAN										6.00		6.00
MACHINE TOOL TECHNICIAN												2.00
PROGRAM COORD ESL ASSMT					0.75	2.00						2.75
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	2.00
STUDENT SVCS TECHNICIAN							1.00				1.00	2.00
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
VICE PRESIDENT	1.00											1.00
Grand Total	10.00	42.10	25.95	55.71	61.61	42.00	52.72	53.17	56.47	24.00	4.00	427.73

Budgeted Positions - General Fund Unrestricted

Area 04 -- VP-Student Services

Position Description	Division 6000 -- VP-STUDENT SERVICES	Division 6100 -- Enrollment Services	Division 6200 -- Counseling/Stu- dent 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
ADMINISTRATIVE ASST II		1.00	1.00	1.00	0.20	3.20
ADMIS & RECORDS SPECIALIS		3.00				3.00
ADMISS & RECORDS TECH I		3.00				3.00
ADMISSIONS & RECORDS SUPV		1.00				1.00
AFT F/T				0.52		0.52
ASSESMT/TESTING CTR ASST		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		1.50	1.00			2.50
CLERK		1.00				1.00
COUNSELOR F/T		1.00	19.37	1.00		21.37
DEAN		1.00	1.00	1.00		3.00
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					2.00	2.00
PROGRAM COORDINATOR		1.00				1.00
REGISTRAR		1.00				1.00
SECRETARY			1.00	1.00		2.00
SENIOR CLERICAL ASSISTANT		2.00				2.00
STUDENT SERVICES ADVISOR			2.50	1.00		3.50
STUDENT SVCS COORDINATOR		2.00				2.00
STUDENT SVCS SPECIALIST		3.00		1.00		4.00
STUDENT SVCS TECHNICIAN		4.50	1.00	1.00		6.50
VICE PRESIDENT	1.00					1.00
Grand Total	2.00	52.55	27.87	8.77	12.10	103.28

Budgeted Positions - General Fund Unrestricted

Area 05 -- Administrative Services

rpt_desc	Division 8000 --	Division 8250 --	Division 8300 --	Division 8400 --	Division 8600 --	Division 8700 --	Division 8800 --	Division 9100 --	Grand Total
	Administrative Services	Fiscal Services	Information Technology Services	Purchasing & Risk Management	Grounds	Operations	Facilities/Planning/Services	Bookstore	
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		2.00							2.00
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 FACILITIES P & S							2.00		2.00
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						2.00			2.00
CHIEF TECHNOLOGY OFFICER			1.00						1.00
CLERK CASHIER		2.00							2.00
COMPUTER SYS SUPPORT TECH			8.00						8.00
CUSTODIAL SUPERVISOR						1.00			1.00
CUSTODIAN						44.00			44.00
DIR OF EVENT OPERATIONS							1.00		1.00
DIR PURCHASING 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
FACILITIES PROGRAM SPEC							1.00		1.00
FACILITIES SVC SUPERVISOR							1.00		1.00
FACILITIES SYS SUPERVISOR							1.00		1.00
GROUND/OPERATIONS SUPERV					1.00				1.00
GROUNDKPR-GARD I					7.00				7.00
GROUNDKPR-GARD II					3.00				3.00
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
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
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						3.00			3.00
TECHNICAL SERV SUPERVISOR			1.00						1.00
TELECOMMUNICATIONS TECH			2.00						2.00
USER SUPPORT TECHNICIAN			4.00						4.00
UTILITY WORKER						6.00			6.00
VICE PRESIDENT	1.00								1.00
WELDER						1.00			1.00
Grand Total	2.00	26.00	39.00	6.50	12.00	82.50	9.00	7.00	184.00

**Fund 47 2002 Measure E Budget - July 2020 Board Meeting
Report Run through 6/30/2020**

CATEGORY	BUDGET	EXPENDED	COMMITTED	BALANCE
<u>Additional Classrooms and Modernization</u>				
Acquisitions	\$705,867	\$705,867	\$0	\$0
Architectural Barrier Removal Phase 2	18,520	18,582	0	-62
Athletic Education and Fitness Complex	48,102,571	48,104,543	0	-1,972
Bookstore/Cafeteria Conversion to Admin	10,919,993	10,903,589	0	16,404
Math Business & Allied Health Building	39,268,230	39,266,772	0	1,458
Central Plant	14,545,000	14,395,673	25,848	123,478
Child Development Center Phase 2	30,470	30,573	0	-103
Crenshaw Blvd. Frontage Enhancement	13,373	13,418	0	-45
Fire Academy Structure	230,992	223,279	0	7,713
Fire Program Facility	1,651	1,656	0	-5
Humanities Complex Replacement	29,974,883	30,110,254	0	-135,371
Learning Resource Center Addition	5,010,095	5,024,711	0	-14,616
Lot C Parking Structure	24,412,202	23,533,183	23,457	855,562
Remodeling-Phase 1	0	249,133	0	-249,133
Remodeling-Phase 2	157,625	120,652	0	36,973
Remodeling-Phase 3	693,888	469,700	0	224,188
Science Complex Renovation	10,221,102	10,211,041	0	10,061
Student Services Center	10,230,489	10,135,175	20,933	74,382
Temporary Space and Relocation Costs	3,879,653	3,844,407	992	34,254
Signage and Wayfinding	1,295,309	779,278	-7,280	523,311
Gymnasium	22,636,333	22,753,027	4,971	-121,665
New Pools, Locker Room & Classrooms	242,994	234,782	6,469	1,743
Architectural Planning Contingency	600,000	567,184	8,815	24,001
Total Add'l Classrooms and Modernization	\$223,191,240	\$221,696,477	\$84,205	\$1,410,558
<u>Campus Site Improvements: Accessibility, Safety/Security</u>				
Asphalt Resurfacing - All Lots	\$14,975	\$14,975	\$0	\$0
Emergency Generators and Distribution	116,173	116,173	0	0
Emergency Power to Security Lighting	4,289	4,289	0	0
Entrance - Redondo Beach Blvd. to Lot H	30,208	30,208	0	0
Fencing Replacement and Additions	5,777	5,777	0	0
Landscaping/Irrigation System Replacements	49,932	49,932	0	0
Lighting - Upgrade / Replace All Lots	2,455,935	2,455,935	0	0
Lot F Parking Structure Improvements	31,585,571	31,095,271	66,652	423,647
Lot H Parking Structure	24,198,519	24,188,543	0	9,976
Paving Replacement-All Walks and Driveways	753,303	753,303	0	0
Pedestrian Walks at MB Blvd. & Lot E	7,898	7,898	0	0
Security Video	1,114,906	1,114,906	0	0
Voice / Data / Signal Site Duct Bank	117,130	117,130	0	0
Total Campus Site Improvements: Accessibility, Safety / Security	\$60,454,616	\$59,954,340	\$66,652	\$433,624

**Fund 47 2002 Measure E Budget - July 2020 Board Meeting
Report Run through 6/30/2020**

CATEGORY	BUDGET	EXPENDED	COMMITTED	BALANCE
<u>Energy Efficiency Improvements</u>				
Energy Efficiency Improvements Phase Two	2,700,980	2,700,980	0	0
Total Energy Efficiency Improvements	\$2,700,980	\$2,700,980	\$0	\$0
<u>Health and Safety Improvements</u>				
Administration	\$2,112,738	\$2,071,683	\$36,046	\$5,009
Art & Behavioral Sciences	369,585	371,082	0	-1,497
Infrastructure Phase 1-3	41,585,023	41,221,288	0	363,735
Auxiliary Warehouse	1,301	1,305	0	-4
Communications	219,262	220,115	0	-853
Construction Technology	70,140	70,262	0	-122
Domestic Water System	110,208	110,208	0	0
Facilities and Receiving	264,292	264,539	0	-247
Fire Alarm	277,817	277,816	0	1
Firelines	119,905	119,905	0	0
Hazardous Materials Abatement	175,573	160,681	0	14,892
Restroom Access Compliance	1,988,233	1,988,233	0	0
Library	452,759	453,745	0	-986
Marsee Auditorium	530,279	529,169	0	1,110
Industry & Technology Building	38,882,361	38,883,163	0	-802
Music	292,600	293,712	0	-1,112
Natural Gas System	13,852	13,852	0	0
North Gymnasium	262,214	262,595	0	-381
Physical Education and Men's Shower	78,178	78,670	0	-492
Planetarium	12,815	12,921	0	-106
Pool and Health Center	502,185	497,787	0	4,398
Primary Electrical Distribution System	5,061,211	5,226,401	0	-165,190
Reimbursements	1,414,353	1,456,353	0	-42,000
Security Systems	30,245	30,245	0	0
Sewer System	55,449	55,449	0	0
Social Sciences	4,564,450	4,563,335	0	1,115
Storm Drain System	30,644	30,644	0	0
Technical Arts	405,147	405,063	0	84
Shops	28,593,684	28,594,591	0	-907
Total Health and Safety Improvements	\$128,476,503	\$128,264,810	\$36,046	\$175,647

**Fund 47 2002 Measure E Budget - July 2020 Board Meeting
Report Run through 6/30/2020**

CATEGORY	BUDGET	EXPENDED	COMMITTED	BALANCE
<u>Information Technology and Equipment</u>				
Behavioral and Social Sciences	\$195,053	\$189,352	\$0	\$5,701
Business	489,657	489,657	0	0
Facilities Planning and Services	400,970	397,516	0	3,454
Fine Arts	959,764	948,996	0	10,768
Health Sciences and Athletics	772,110	744,548	0	27,562
Humanities	217,287	217,287	0	0
Industry and Technology	671,978	671,978	0	0
Information Technology	10,582,004	10,567,368	0	14,636
Learning Resources (Information Services)	515,255	264,348	0	250,907
Math	231,191	231,191	0	0
Natural Sciences	727,042	727,042	0	0
Nursing	116,478	116,478	0	0
Student and Community Advancement	260,216	252,810	0	7,406
Interfund Transfer	141,150	141,150	0	0
Campus Police	66,650	66,650	0	0
Purchasing	9,418	9,418	0	0
Phase II, III, IV Purchases	0	0	0	0
Installation Contingency	349	349	0	0
Total Information Technology and Equipment	\$16,356,572	\$16,036,137	\$0	\$320,436
<u>Physical Education Facilities Improvements</u>				
Baseball Field	\$9,823	\$9,822	\$0	\$1
North Field	0	0	0	0
Sand Volleyball	819,575	819,575	0	0
Reserve for Contingencies	0	0	0	0
Total Physical Education Facilities	\$829,398	\$829,398	\$0	\$0
Unallocated Interest as 3/2018	\$461,654	\$0	\$0	\$461,654
TOTAL	\$432,470,964	\$429,482,142	\$186,903	\$2,801,919

Report through 6/30/2020

Fund 48/42 2012 Measure E Budget - JULY 2020 Board Meeting
Report run through 6/30/2020

CATEGORY	BUDGET	EXPENDED	COMMITTED	BALANCE
<u>Additional Classrooms and Modernization</u>				
Bookstore Café	\$1,787,389	\$291,843	\$64,620	\$1,430,926
Central Plant	4,950,000	2,689,921	850,043	1,410,036
Fire Academy Structure	1,933,901	11,921	0	1,921,980
Lot C Parking Structure	1,770,584	0	0	1,770,584
Student Services Center	34,249,185	32,073,540	904,703	1,270,942
Gymnasium	7,350,000	5,484,732	239,677	1,625,591
Demo North Gym and Fitness Plaza Ph. 2	3,977,845	0	0	3,977,845
New Pools, Locker Rooms & Classrooms	47,809,378	40,701,469	3,269,988	3,837,921
Demo Student Services/Student Activities	5,779,944	3,704,302	1,156,119	919,523
New Student Activities Center	10,160,210	51,568	1,122	10,107,520
Demo Communications	4,000,000	0	0	4,000,000
Architectural Planning Contingency	2,973,338	0	0	2,973,338
Total Additional Classrooms/Modernization	\$126,741,774	\$85,009,296	\$6,486,271	\$35,246,207

Campus Site Improvements: Accessibility, Safety/Security

Asphalt Resurfacing - All Lots	\$385,025	\$0	\$0	\$385,025
Fencing Replacement and Additions	100,000	0	0	100,000
Landscaping/Irrigation System Replacements	237,943	0	0	237,943
Lighting - Upgrade / Replace All Lots	599,303	0	0	599,303
Paving Replacement/ADA All Walks and Driveways	654,132	154,132	14,558	485,442
Security Video	892,925	166,526	0	726,399
Accessibility, Safety / Security	\$2,869,328	\$320,658	\$14,558	\$2,534,112

Accessibility, Safety/Security

Health and Safety Improvements

New Administration / Crenshaw Traffic Signal	\$24,161,470	\$21,183,201	\$2,070,369	\$907,900
Social/Behavioral Science Bldg	27,459,277	1,483,198	592,860	25,383,219
New Arts and Dance Bldg	38,616,163	1,945,160	843,388	35,827,615
Construction Technology	2,000,000	204,620	61,570	1,733,810
Domestic Water System	500,000	40,000	0	460,000
Facilities and Receiving	4,164,369	0	0	4,164,369
Library	15,000,000	0	0	15,000,000
Demo Marsee Auditorium	7,000,000	0	0	7,000,000
New Music & Teaching Theater Bldg	42,742,826	60,629	0	42,682,197
New Community Theater Bldg	27,355,003	0	0	27,355,003
Social Sciences Bldg Reconfiguration	1,982,753	0	0	1,982,753
Demo Pool/HealthCenter/South Gym	7,000,000	0	0	7,000,000
Planetarium	1,024,848	0	0	1,024,848
Demo Arts & Behavioral Science	5,722,651	0	0	5,722,651
Demo Art/Music/Theatre Bldg & Site	7,529,394	0	0	7,529,394
Total Health and Safety Improvements	\$212,258,754	\$24,916,808	\$3,568,187	\$183,773,759

Fund 48/42 2012 Measure E Budget - JULY 2020 Board Meeting
Report run through 6/30/2020

CATEGORY	BUDGET	EXPENDED	COMMITTED	BALANCE
Physical Education Facilities Improvements				
Baseball Field	\$500,000	\$11,530	\$30,170	\$458,300
Swing Space - Student Activities	2,000,000	0		\$2,000,000
Physical Education Facilities Improvements	\$2,500,000	\$11,530	\$30,170	\$2,458,300
Information Technology and Equipment				
Behavioral and Social Sciences	\$359,024	\$0	\$0	\$359,024
Facilities Planning and Services	224,754	0	0	\$224,754
Fine Arts	135,184	0	0	\$135,184
Information Technology	2,275,366	3,758	10,420	\$2,261,188
Total Information Technology and Equipment	\$2,994,328	\$3,758	\$10,420	\$2,980,150
Unallocated Interest as of 9/2019	696,101	0	0	696,101
Reserve for Contingencies	2,622,129	337,660	0	2,284,469
TOTAL	\$350,682,414	\$110,599,710	\$10,109,606	\$229,973,099

Report through 6/30/2020

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

Account Number	Program	Dept. #	Federal, State or Local	Total 19-20 Final Budget
8120	Federal Work Study	7621	01 - Federal	806,207
8140	DPSS	6408	01 - Federal	100,750
8140	TANF	6405	01 - Federal	89,174
8170	CTE Transitions Allocation	6484	01 - Federal	46,195
8170	VTEA Administration	1102	01 - Federal	743,633
8190	AACC ECCA	7440	01 - Federal	10,762
8190	CalFresh Outreach Program	7633	01 - Federal	10,643
8190	Community Advancement	6400	01 - Federal	134,000
8190	Foster Care Ed	6486	01 - Federal	35,437
8190	SBA Cares Act	7434	01 - Federal	27,772
8190	Veterans Education Outreach	6105	01 - Federal	28,656
8193	MDC-Parenting Classes	7102	01 - Federal	11,700
8193	Terminal Island-Welding	6459	01 - Federal	60,570
8199	CASCADE Grant	7435	01 - Federal	63,137
8199	CESMII -SM Workforce Developme	6495	01 - Federal	91,137
8199	CSU Monterey Bay -NSF Partners	6523	01 - Federal	221,514
8199	LSAMP-Howard University-47.076	2189	01 - Federal	10,000
8199	MediCal Administrative Activit	6204	01 - Federal	2,328
8199	Small Bus. Admin	6427	01 - Federal	394,163
8620	AB19Calif. College Promise Grt	6111	02 - State	1,543,160
8620	Access-Print & Electronic Info	3105	02 - State	11,506
8620	AEBG 16/17 16-328-13	7402	02 - State	409,954
8620	BFAP Administration	7628	02 - State	808,126
8620	CalWORKs	6406	02 - State	527,060
8620	Campus Safety Sexual Assault P	5012	02 - State	12,610
8620	Deaf & Hard of Hearing	3106	02 - State	363,952
8620	DSPS	3101	02 - State	1,584,247
8620	EOPS	4700	02 - State	1,278,022
8620	EOPS CARE	4750	02 - State	96,393
8620	Foster Care Ed	6486	02 - State	57,541
8620	Health Services-Mental Health	6902	02 - State	157,559
8620	Instructional Block Grant	3800	02 - State	1,940,229
8620	Nursing Grant	2217	02 - State	180,505
8620	Prof Development - Restricted	8551	02 - State	17,105
8620	SEA Program	1006	02 - State	6,423,937
8620	Staff Diversity	5010	02 - State	21,890
8620	Strong Workforce Program	1009	02 - State	1,374,606
8650	AA CA Open OnlineLibrary-ED	1040	02 - State	12,961
8650	Accounting Use Only	0000	02 - State	(111,552)
8650	California Apprenticeship Init	6445	02 - State	169,669
8650	CapitalInfusionProgram (Go Biz	6434	02 - State	99,028
8650	Current&Former Incarcerated	6235	02 - State	1,775
8650	Education Planning Initiative	6207	02 - State	537
8650	EducationFutures Initiative	1219	02 - State	203
8650	Historically Black Colleges/Uni	6227	02 - State	569,746
8650	I&T Prop 39-Cln Ener.Tiny Hous	1928	02 - State	(0)
8650	IEPI Innovation&Effectiveness	6006	02 - State	44,810
8650	ISPICS	7430	02 - State	136,847
8650	MESA Program	2180	02 - State	69,024
8650	Puente Reporting - Carryover	6224	02 - State	1,260
8650	Strong Workforce Pgm- Regional	1010	02 - State	627,131
8650	Student Outcomes Transformat'n	1802	02 - State	26,741
8650	TAEP-Technical Assistance Exp	7427	02 - State	228,309
8650	Teacher Preparation Pipeline	1214	02 - State	66,338
8650	VRC Grant Program	6106	02 - State	35,500
8680	Accounting Use Only	0000	02 - State	294,811
8680	State Lottery	1098	02 - State	1,065,858
8690	Guided Pathways	1013	02 - State	575,223
8690	HUNGER FREE CAMPUS	7676	02 - State	101,752
8820	Child Development Training Consortium	4210	03 - Local	12,858
8830	(STCW) Standards for Training Certif & Watch Keeping	6464	03 - Local	59,090
8830	STCW Basic & Advanced	7199	03 - Local	9,460
8860	Accounting Use Only	0000	03 - Local	44,410
8872	Community Education	6401	03 - Local	514,917
8872	El Camino Language AcademyECLA	6402	03 - Local	330,881
8876	Health Fees-Fall Semester	6910	03 - Local	408,468
8876	Health Fees-Spring	6920	03 - Local	379,946
8876	Health Fees-Summer	6930	03 - Local	110,970

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

Account Number	Program	Dept. #	Federal, State or Local	Total 19-20 Final Budget
8881	Parking fee-Mgmt	8083	03 - Local	2,870
8881	Parking Fees Permit Machines	8081	03 - Local	196,393
8881	Parking Misc Income	8082	03 - Local	22,589
8881	Parking Services	8080	03 - Local	291,517
8886	I&T Fire Tech Dontns&Svc Fees	1942	03 - Local	3,282
8890	2019 American Legion Grant	6108	03 - Local	198
8890	AARP Foundation grant 18/19	7410	03 - Local	5,000
8890	Arconic Foundation Grant	7429	03 - Local	19,820
8890	Cact CA Employee Training Pnl	6478	03 - Local	823,229
8890	Career Pathways	6479	03 - Local	156,313
8890	Citations Moving Violations	8085	03 - Local	1,420
8890	Community Advancement	6400	03 - Local	5,000
8890	Community Education	6401	03 - Local	4,431
8890	Impound Admin	8084	03 - Local	225
8890	International Students	6150	03 - Local	16,316
8890	LACOE - Head Start Teachers	1212	03 - Local	128,179
8890	Livescan Prog. /Campus Police	8089	03 - Local	5,975
8890	MTT 101	1944	03 - Local	6,957
8890	Parking Citations-Phoenix Group	8086	03 - Local	48
8890	Parking Misc Income	8082	03 - Local	1,257
8890	Resource Family Approval Train	6493	03 - Local	27,489
8890	RITP Prog Training	3632	03 - Local	10,567
8890	SB Adult School 18-19	7403	03 - Local	371,267
8890	SBA Matching Funds- BH Chamber	6422	03 - Local	12,229
8890	SBDC Program Income	6431	03 - Local	9,592
8890	Student Health Services	6900	03 - Local	1,198
8890	Student Spprt Svc-UMOJA	7606	03 - Local	33,588
8893	Cact CA Employee Training Pnl	6478	03 - Local	(286,621)
8893	Career Pathways	6479	03 - Local	(152,818)
8893	Community Advancement	6400	03 - Local	488,956
8893	Div Office Instr. Services	2601	03 - Local	1,753
8893	Field Trips and Donations	2031	03 - Local	3,498
8893	Fine Arts - Art Dept Donation	1731	03 - Local	6,484
8893	Fine Arts - Artes de El Camino	1734	03 - Local	55,547
8893	Fine Arts - Dance Donations	1733	03 - Local	25,482
8893	Fine Arts - S Bay Child Choir	1738	03 - Local	71,954
8893	I&T General Donations	1930	03 - Local	(157)
8893	I&T Ref&Lane Tech(Smg Tst)Grnt	1950	03 - Local	1,270
8893	MDC-Parenting Classes	7102	03 - Local	(7,103)
8893	RITP Prog Training	3632	03 - Local	(10,567)
8893	Terminal Island-Welding	6459	03 - Local	(41,214)
8896	Foundation	5020	03 - Local	2,925
8980	District-Wide Costs	8102	04 - Contribution	-
8980	Federal Work Study	7621	04 - Contribution	466
8980	Parking Services	8080	04 - Contribution	1,428,831
Total Revenues Fund 12				29,328,782

COMPLIANCE WITH 50% LAW

District compliance for fiscal years 1991-92 through 2019-20

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%

**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%

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

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1984-85	25,434	24,564	24,999
1985-86	24,865	25,790	25,328
1986-87	26,440	24,948	25,694
1987-88	25,402	24,959	25,280
1988-89	26,784	25,869	26,327
1989-90	27,330	26,144	26,737
1990-91	27,161	25,480	26,321
1991-92	25,237	25,309	25,273
1992-93	25,321	23,936	24,359
1993-94	23,726	23,279	23,503
1994-95	22,151	21,914	22,033
1995-96	22,350	23,154	22,752
1996-97	23,308	22,812	23,060
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560
2007-08	25,422	25,124	25,273
2008-09	27,258	27,210	27,234
2009-10	27,271	24,476	25,874
2010-11	24,775	24,816	24,796
2011-12	24,224	22,654	23,429
2012-13	22,860	21,942	22,401
2013-14	23,993	22,791	23,392
2014-15	24,263	22,667	23,465
2015-16	24,000	22,208	23,104
2016-17	24,092	22,446	23,269
2017-18	24,349	22,932	23,641
2018-19	24,819	23,328	24,074
2019-20	24,271	21,969	23,120

ENROLLMENT FEES 1984-85 THROUGH 2020-21

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
2012-21	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER

Fiscal Years 2000-01 through 2020-21

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

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

NON-RESIDENT TUITION FEE			
	Out-of-State per unit	International per unit	F-1 Visa Student Health Insurance per student
2000-01	132.00	138.00	240.00
2001-02	139.00	149.00	240.00
2002-03	144.00	155.00	258.00
2003-04	149.00	156.00	258.00
2004-05	149.00	153.00	264.00
2005-06	151.00	170.00	288.00
2006-07	160.00	180.00	396.00
2007-08	173.00	192.00	420.00
2008-09	181.00	195.00	360.00
2009-10	190.00	221.00	396.00
2010-11	183.00	213.00	539.50
2011-12	211.00	211.00	586.00
2012-13	211.00	211.00	676.00
2013-14	216.00	216.00	705.00
2014-15	235.00	235.00	1066.00
2015-16	242.00	242.00	803.00
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00
2018-19	270.00	270.00	697.50
2019-20	285.00	285.00	631.48
2020-21	361.00	361.00	631.48

AUDITING	
1993-94 thru 2020-21	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			

* 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	
		2019-20	2020-21
General Liability	\$10 mil; MRL \$50,000	\$ 495,596	\$ 430,519
Professional Liability	\$10 mil; MRL \$50,000	Incl. Above	Incl. Above
SAFER/Excess Liability	\$25 mil; excess \$10 mil	\$ 71,658	\$ 89,922
General Property, incl Excess Property	\$250 mil; MRL \$25,000	\$ 221,633	\$ 238,298
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	\$ 3,526	\$ 3,348
Cyber Liability	\$5 mil; MRL \$25,000	\$ 4,042	\$ 10,535
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	\$ 1,951,940	\$ 2,044,202

SPECIALIZED PROPERTY

Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$5,000	\$ 20,198	\$ 21,717
Electronic Data Equip.	\$15.979 mil; \$250 deductible	\$ 7,062	\$ 7,770
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	\$ 2,862	\$ 3,063

STUDENT INSURANCE

Student/Intercollegiate Athletes)	\$25,000/\$50,000 deductible \$100	\$ 127,548	\$ 130,745
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	\$ 15,144	\$ 15,785
Catastrophic (Student only)	\$1 million; deductible \$50,000	\$ 2,825	\$ 3,465
International F-1 Visa	Mandatory; student-paid premium	\$ -	\$ -

TOTAL ||| \$ 2,925,891 \$ 3,001,226

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

Professional Memberships 2020-2021

Organization	Division/Dept	Amount
American Association of Paralegal Educators	Business Div	\$550.00
American Association of Woodturners		\$150.00
American Bar Association	Business Div	\$1,250.00
American College Dance Association (ACDA)		\$350.00
American College Dance Festival Association		\$350.00
American College Health Association (ACHA)		\$650.00
American College of Sports Medicine		\$240.00
American Hispanics in Higher Education (AAHHE)	HR	\$2,000.00
Association of California Community College Administrators (ACCCA)	Institutional Research & Plan.	\$357.00
Association of Chief Human Resources Officers (ACHRO)		\$450.00
Association of Collegiate Educators in Radiologic Technology		\$150.00
Association of Performing Arts Professionals (APAP)	Ctr Arts	\$775.00
California Department of Health Services- Radiologic Health Branch (CHS-RHB)		\$1,256.00
California Art Association (CAA)		\$680.00
California Community College Association for Occupational Education		\$990.00
California Community College Association for Physical Educators		\$400.00
California Community Colleges Student Affairs Association		\$225.00
California Presenters	Ctr Arts	\$ 180
Centralized Clinical Placement Service (CCPS)		\$ 1,758
College Art Association (CAA)		\$ 600
College Media Associates (CMA)	Hum	\$ 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 Div	\$ 2,495
Data Arc, Incorporated		\$ 600
Educause		\$ 3,850
ETNB Communications	SBDC	\$300.00
Furniture Society, The		\$ 100
German American Business Association	SBDC	\$700.00
Health Services Association- California Community Colleges (HSACCC)		\$ 150
Intercollegiate Tennis Association		\$ 265
International Textile & Apparel Association		\$ 150
Investigative Reporters and Editors (IRE)	Hum	\$ 140
Joint Review Committee on Education in Radiologic Technology (JRCERT)		\$ 2,100
Journalism Association of Community Colleges (JACC)	Hum	\$ 700
Landauer, Inc.		\$ 3,000

Professional Memberships 2020-2021

Organization	Division/Dept	Amount
LA Gateway Chamber of Commerce	SBDC	\$100.00
LA South Chamber of Commerce	SBDC	\$100.00
Learning Resources Network (LERN)		\$695.00
Lomita Chamber of Commerce	SBDC	\$175.00
National Association for College Bookstores		\$1,250.00
National Association of Collegiate Directors of Athletics (NACDA)		\$125.00
National Association of Foreign Student Advisors (NAFSA)	Int Student	\$1,500.00
National Athletic Trainers Association		\$440.00
National Board of Respiratory Care (NBRC)		\$2,000.00
National Coalition of Advanced Technology Centers		\$600.00
National Council for Marketing & Public Relations (NCMPR)		\$500.00
National League of Nursing (NLN)		\$1,750.00
National Strength and Conditioning Association		\$120.00
NCLEX Program Report through Mountain Measurement Inc.		\$350.00
NetLab	Business	\$2,500.00
Public Relation Society of America (PRSA)		\$900.00
Registry of Interpreters for the Deaf (RID)	SRC	\$350.00
Society for College and University Planning (SCUP)	Institutional Research & Plan.	\$840.00
Southern California Football Association		\$2,400.00
Southern California Community College Employment Relations Consortium	HR	\$3,570.00
Student Press Law Center (SPLA)	Hum/Business	\$120.00
Torrance Art Council		\$55.00
West Law	Business	\$5,580.00
Western Academy Support and Training - CISCO Networking Academy		\$330.00
Western Arts Alliance	Business Div	
Western States Athletic Conference Membership	Ctr for the Arts	\$450.00
Western States Athletic Conference Membership		\$350.00
Wilmington Chamber of Commerce	SBDC	\$100.00
Total Professional Memberships		\$58,881.00

Institutional Memberships FY 2020-2021

Organization	Area - Division/Dept	Amount
Academic Senate for California Community Colleges		\$6,983.03
Accrediting Commission for Community and Junior Colleges		\$37,633.00
America Association of College Registrars & Admissions Officers		\$1,800.00
American Association of Community Colleges		\$20,483.00
American Association of Community College Trustees		\$8,003.00
American Association of University Women (AAUW)	President's Office	\$175.00
American Library Association	LRC	\$750.00
American Society for Quality (ASQ)		\$159.00
American Student Association of Community Colleges		\$250.00
APPA Association for Higher Education Facilities Officers		\$1,580.00
Associated Collegiate Press (ACP)		\$447.00
Association of Community and Continuing Education (ACCE)		\$60.00
Association of Community College Trustees		\$7,544.00
CA Reinvestment Coalition		\$125.00
California College Media Association		\$150.00
California Community Colleges Facility Coalition (CCFC)		\$1,200.00
California Crime Prevention Officers' Association (CCPOA)		\$30.00
California Community Colleges CalWORKs Association (CalWORKs)	CalWorks	\$2,250.00
California Community College Athletic Association		\$14,050.00
California Community College Chief Instructional Officers (CCCCIO)		\$300.00
California Community College Distance Education Coordinators		\$100.00
California Community Colleges Extended Opportunity Programs and		\$3,000.00
California Community College Athletic Directors Association		\$300.00
California Community Colleges Chief Student Services Administrators		\$300.00
California Community Colleges Student Financial Aid Administrators		\$300.00
California Fire Technology Directors Association		\$100.00
California Institute for Nursing & Health Care (CINHC)		\$1,758.00
CCC Distance Education Coordinators Organization		\$100.00
Chamber of Commerce: Culver City, El Segundo, Gardena Valley, Harbor City/Harbor Gateway, Hawthorne, Hermosa Beach, Inglewood, LAX Coastal, Manhattan Beach, Redondo Beach, San Pedro, Santa Monica, Torrance		\$2,895.00
Cisco (SmartNet)	Business Division	\$10,800.00
Commission on Accreditation of Allied Health Education Programs		\$500.00
Community College League of California/ Policies/ Procedures		\$39,778.00
Consortium of Southern California Colleges and Universities (CSCCU)		\$250.00
Council of Chief Librarians of California Community Colleges		\$150.00
Culver City Chamber of Commerce		\$580.00
Distance Education Coordinators Statewide		\$100.00
Education Advisory Board		\$19,500.00
El Segundo Chamber of Commerce		\$120.00
Hawthorne Chamber of Commerce		\$125.00
International Association for College Admission Counseling		\$175.00
LA Gateway Chamber of Commerce		\$100.00
LA South Chamber of Commerce		\$100.00
LAX Coastal Chamber of Commerce		\$500.00
Los Angeles County school Trustee Association		\$100.00
National Association for College Admission Counseling (NACAC)		\$285.00
National Association of Colleges and Employers		\$445.00

Institutional Memberships FY 2020-2021

Organization	Area - Division/Dept	Amount
National Association of Student Financial Aid Administrators (NASFAA)		\$2,012.00
National Association of Veterans' Program Administrators (NAVPA)		\$450.00
National Association Two-Year College Athletic Administrators		\$100.00
National Emergency Number Association (NENA)		\$137.00
Network for California Community College Foundations (NCCCF)		\$1,656.00
Oracle Corporation (Academic Initiative Membership)	Business Division	\$550.00
Pacific Association of College Registrars and Admissions Officers (PACRAO)		\$350.00
Pacific Coast Athletic Conference		\$200.00
Registry of Interpreters for the Deaf (RID)		\$350.00
Santa Monica Chamber of Commerce		\$465.00
South Bar Fire Chiefs Association		\$200.00
South Coast Conference		\$7,050.00
South Coast Higher Education Council		\$50.00
Southern California Regional Transit Training Consortium		-\$500.00
Western Association for College Admission Counseling		\$45.00
Society for College and University Planning (SCUP)	IRP	not provided
Association of Institutional Research (AIR)	IRP	not provided
Association of Performing Arts Professionals (APAP)	Ctr Arts	\$775.00
California Board of Registered Nursing (BRN)	Nursing	\$350.00
California Simulation Alliance	Nursing	\$350.00
Southern California of Associate Degree Nursing (AND) Directors	Nursing	\$100.00
Center for Collegiate Mental Health (CCMH)	Nursing	\$400.00
California Community College - Mental Health & Wellness Association (MHWA)	Nursing	\$200.00
ETNB Communications	SBDC	\$300.00
German American Business Association	SBDC	\$700.00
LA South Chamber of Commerce	SBDC	\$100.00
LA Gateway Chamber of Commerce	SBDC	\$100.00
Lomita Chamber of Commerce	SBDC	\$175.00
Wilmington Chamber of Commerce	SBDC	\$100.00
Community College League of California - Veterans Caucus	Veterans	\$150.00
Western Association of Veteran Education Specialists	Veterans	\$100.00
California College & University Police Chiefs Association (CCUPCA)	Campus PD	\$299.00
National Association of Clery Compliance Officers & Professionals (NACCOP)	Campus PD	\$390.00
Society of Professional Journalists	Hum	\$400.00
California Community Colleges Chief Student Services Administrators Association	Student Srvc	\$300.00
Total Institutional Memberships		\$204,837.03

Interest Rates

2004-05 through 2018-19 Fiscal Years

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
2004-05	1st	1.550%	1.590%
	2nd	1.860%	1.950%
	3rd	2.320%	2.370%
	4th	2.740%	3.220%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
2012-13	1st	0.700%	0.720%
	2nd	0.620%	0.630%
	3rd	0.650%	0.640%
	4th	0.580%	0.580%

2005-06	1st	3.140%	3.180%
	2nd	3.570%	3.630%
	3rd	4.170%	4.270%
	4th	4.670%	4.860%

2013-14	1st	0.610%	0.630%
	2nd	0.590%	0.600%
	3rd	0.670%	0.670%
	4th	0.650%	0.650%

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

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

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

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

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

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

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

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

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

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

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

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

*Rate paid for ECC funds on deposit with the County Treasurer

RESIDENT FTES BY DIVISION

FALL/SPRING SEMESTERS

DIVISION	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Behavioral & Social Sciences	2,099	2,046	2,097	2,191	2,466	2,348	2,280	2,720	2,736	2,741	2,990
Business Education	950	917	976	957	942	837	826	881	897	901	957
Fine Arts	2,351	2,153	2,084	2,022	2,005	1,989	1,892	1,958	1,919	1,953	1,925
Health Sciences & Athletics	2,052	1,936	1,907	1,854	1,882	1,709	1,591	1,632	1,608	1,529	1,367
Humanities	3,190	3,073	3,070	2,937	3,004	2,893	2,775	2,744	2,620	2,400	2,243
Industry & Technology*	1,950	1,814	1,517	1,534	1,676	1,669	1,630	1,685	1,769	2,069	1,602
Mathematical Sciences	2,421	2,368	2,331	2,240	2,447	2,628	2,617	2,827	2,792	2,551	2,130
Natural Sciences	1,967	1,876	1,865	1,921	2,044	2,111	2,070	2,041	2,063	2,053	2,105
Total=>	16,980	16,183	15,848	15,655	16,466	16,184	15,681	16,488	16,404	16,198	15,319

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

SUMMER & WINTER INTERSESSIONS

DIVISION	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Behavioral & Social Sciences	325	226	252	217	240	297	333	697	669	735	821
Business Education	43	64	69	57	54	58	77	111	111	102	124
Fine Arts	282	181	165	144	164	152	190	314	305	335	323
Health Sciences & Athletics	230	157	134	149	156	142	169	282	254	276	298
Humanities	344	249	246	196	209	215	238	376	359	313	276
Industry & Technology	184	159	127	115	128	107	146	238	306	317	269
Mathematical Sciences	412	298	257	212	306	281	356	510	505	439	409
Natural Sciences	277	184	181	174	210	237	261	343	317	315	329
Total=>	2,097	1,519	1,431	1,262	1,467	1,489	1,770	2,871	2,826	2,832	2,849

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%

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%

**REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1987-88 THROUGH 2018-19**

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	\$ 3,727.00	\$ 3,347.00

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

	Total FTES Goal	Total FTES Revised Actuals July 2018
<u>2012-13</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 12	1,485	1,399
Fall 12 - Winter 2013 -Spring 13	16,675	16,340
Summer 13	0	421
	18,160	18,160
<u>2013-14</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 13	1,134	1,188
Fall 13- Spring 14	17,336	16,975
Summer 14	0	307
	18,470	18,470
<u>2014-15</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 14	1,721	1,662
Fall 14- Spring 15	17,442	16,969
Summer 15	0	532
	19,163	19,163
<u>2015-16</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 15	1,481	1,454
Fall 15- Spring 16	18,058	16,586
Summer 16	0	1,446
	19,539	19,486
<u>2016-17</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 16	603	613
Fall 16- Winter 17- Spring 17	17,320	17,315
Summer 17	0	0
	17,923	17,928
<u>2017-18</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 17	2,036	1,717
Fall 17- Winter 18- Spring 18	17,474	17,514
Summer 18	0	412
	19,510	19,643
<u>2018-19</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 18 ¹	1,488	1,371
Fall 18- Winter 19- Spring 19	17,651	17,247
Summer 19 ²	0	0
	19,139	18,618
<u>2019-20</u>		
	<u>Goal</u>	<u>Actual</u>
Summer 19	1,800	1,752
Fall 19- Winter 20- Spring 20	17,200	17,052
Summer 20	0	0
	19,000	18,804
<u>2020-21</u>		
	<u>Goal</u>	<u>Projected</u>
Summer 20	1,700	1,900
Fall 20- Winter 21- Spring 21	16,650	15,400
Summer 21	0	0
	18,350	17,300

¹ Borrowed 1,346 FTES to maximize 2017-18 Funded FTES

² FTES from Summer 2019 would be included in Revenues for 2019-20 Fiscal Year

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

MASTER PLAN - (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.

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

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.

Iris Ingram, VP, Administrative Services /Assistant Superintendent
Jeffrey Hinshaw, Business Manager
Babs Atane, Director, Accounting
David Mussaw, Interim Director, Accounting

Leilani Abyad
Sophie Dao
Evanjelina Gardea
Tammy Phan
Sheila Sumrit
Hong Tran
Marcia Williams
Roya Yavari-Amjadi

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

PLANNING AND BUDGETING COMMITTEE

Chair	Iris Ingram
Co-Chair	Viviana Unda
Management/Supervisors	Vacant
	Steven Waterhouse - alternate
ECCFT	Kelsey Lino
	Ken Key - alternate
Academic Affairs	Amy Grant
	Walter Cox - alternate
Administrative Services	Julie Bourlier
	Andy Nasatir - alternate
Campus Police	Gary Robertson
	Ruben Lopez - alternate
ECCE	Roy Dietz
	Sophie Dao - alternate
Student Services	Greg Toya
Academic Senate	Josh Troesh
	Sidney Porter - alternate
ASO – Student Association	Haseeb Khan
	Giancarlo Fernandez - alternate
Community Advancement	Jose Anaya
	Starleen Van Buren - alternate

SUPPORT

President/Superintendent	Dr. Dena P. Maloney
VP Administrative Services/Assistant Superintendent	Ms. Iris Ingram
VP Academic Affairs/Assistant Superintendent	Dr. Jean Shankweiler
VP Student Services/Assistant Superintendent	Mr. Ross Miyashiro
VP Human Resources/Assistant Superintendent	Ms. Jane Miyashiro