



FINAL BUDGET

2023-24

El Camino Community College District

Office of the Superintendent/President September 6, 2023

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES 2023-2024

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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.

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August 28, 2023

Dear Members of the Board of Trustees
El Camino Community College District

I am pleased to present to you the Final El Camino Community College District 2023-2024 Budget for adoption. This budget establishes our currently unaudited ending fund balances for 2022-2023, and establishes the beginning balances for 2023-2024. It includes revisions made to our Tentative Budget, which was previously adopted in June 2023 consistent with changes, and updates contained in the Final Budget adopted by the State of California for the 2023-2024 fiscal year. This 2023-2024 Final Budget is presented at the September meeting of the Board of Trustees per California law and was preceded by a Board Budget Workshop on August 23, 2023.

Fiscal Year 2022-2023

El Camino Community College District ended the year in a positive financial position, which enables us to proactively plan and prepare for the coming 2024-2025 fiscal impacts associated with the anticipated end of the hold harmless FTES protections. The 2022-2023-year end balances reflect the contractual commitments ratified to date as well as compensation commitments for un-represented and management personnel. During the past fiscal year, a number of Institutional Resource Allocation requests were funded throughout the College to facilitate strategic investments in student recruitment, engagement, and success. These investments have fostered an increase in FTES as we continue to strive to recover the FTES enrollment lost during pandemic.

Fiscal Year 2023-2024

The final budget has been built based on the Budget Assumptions documented on pages 6 thru 9. The State has committed to a 2023-2024 Cost of Living Adjustment (COLA) of 8.22% which has been accounted for in our budget planning. However, the State has initially delivered only 5.74% or a shortfall of \$3,478,764 of the amount initially expected. We will be watching this extremely closely as the year progresses and will make immediate spending changes if the state further indicates that the budgeted COLA revenues may not materialize during the fiscal year.

The final budget includes projections and assumptions for our expenditures that reflect on-going costs of operating the college consistent with normal operations as well as step/column increases, rate increases to STRS and PERS, and other cost escalations. Projected costs associated with ongoing AFT labor negotiations are anticipated within the ending balance but not currently within individual budget line allocations. The 2023-2024 Tentative Budget was projected to have a positive year ending fund balance. However, due to the aforementioned cost increases associated with concluded and pending labor negotiations, the stand-alone budget year will be spending in a deficit. At this time, contingent upon the conclusion and implementation of

existing ongoing negotiations, yearly deficit spending is projected to take place in 2023-2024 and 2024-2025. The stand-alone year deficit spending will be covered from existing fund balances accumulated in recent years from one-time revenue increases primarily related to the receipt of COVID relief funds combined with conservative spending increases. However, due to commitments and requirements associated with the El Camino College Emergency Conditions Allowance Recovery Plan, the College will need to have a positive fund balance of approximately \$34.0 million at the conclusion of the 2024-2025 fiscal year.

El Camino College has a long tradition of responsible fiscal stewardship and shared interest in investing resources in acknowledging the value of our employees, DEIA, and providing high quality teaching, learning, and holistic supports services to our students while ensuring institutional sustainability. I look forward to working with you, the faculty and staff in continuing to prioritize these values through this year's budget process.

Respectfully,



Brenda Thames, Ph.D.
Superintendent/ President

TABLE OF CONTENTS

| | |
|--|----|
| Final Budget Assumptions General Fund Unrestricted | 7 |
| Final Budget Summary - All Funds..... | 10 |
| General Fund – Unrestricted Fund 11..... | 12 |
| General Fund – Restricted Fund 12 | 14 |
| STRS/PERS Future Liabilities Fund 16 | 18 |
| Capital Outlay Projects Fund 41 | 19 |
| General Obligation Bond Fund 42..... | 20 |
| Safety Training Center Fund 49..... | 21 |
| Bookstore Fund 51 | 22 |
| Workers' Compensation Fund 61..... | 23 |
| Property and Liability Self-Insurance Fund 62..... | 24 |
| Dental Self-Insurance Fund 63 | 25 |
| Post-Employment Benefits Irrevocable Trust Fund 69 | 26 |
| Associated Student Body Fund 71..... | 27 |
| Student Representation Fees Fund 72..... | 28 |
| Student Financial Aid Fund 74 | 29 |
| Auxiliary Services Fund 79 | 30 |
| Student Organizations Fund 81..... | 31 |
| Scholarships & Trust/Agency Fund 82..... | 32 |
| Appendix | |
| Appropriations Limitation | 33 |
| Assessed Value/Tax Revenue Anticipation Notes Issued..... | 35 |
| Budget Development Criteria | 36 |
| Strategic Initiatives. | 38 |
| Base Revenue | 39 |
| Budgeted Positions | 43 |
| Categorical Programs Fund 12 – Appropriations and Funding Source | 47 |
| Compliance with 50% Law | 48 |
| Cost-of-Living Adjustment (COLA)..... | 49 |
| Enrollment | 50 |
| Enrollment Fees..... | 51 |
| Fees – Other..... | 52 |
| Full-Time Faculty Obligation. | 53 |
| Insurance..... | 54 |
| Lottery | 55 |
| Professional Memberships..... | 56 |
| Institutional Memberships | 58 |
| Rate of Interest..... | 59 |
| Resident FTES by Division | 60 |
| Retirement Contribution Rate..... | 61 |
| Revenue Limit per Funded ADA/FTES | 62 |
| FTES Projections. | 63 |
| Glossary | 66 |

FY 2023-24 Budget Development
Recommended Budget
Assumptions

The following 2023-24 Final Budget Assumptions are recommended by the President.

A. Organization

The 2023-24 El Camino Community College District latest Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor’s Office, the Adopted State Budget and from the District’s Management Team.

B. Unrestricted General Fund Budget Guidelines

1. Estimated Beginning Fund Balance = **\$ 58,127,316**
2. Estimated Ending Fund Balance = **\$ 53,466,337**

C. Estimated Revenue including Federal, State and Local Sources = \$ 171,216,657

1. General Apportionment Revenue (SCFF) = **\$ 151,739,734** (8.22% funding COLA is applied only to General Apportionment portion of Revenue)

| | |
|--|-----------------------|
| 2022-23 State Aid | \$ 61,265,541 |
| 2022-23 EPA | \$ 29,298,853 |
| 2022-23 Property Tax | \$ 41,282,107 |
| 2022-23 Enrollment | + \$ 8,367,631 |
| 2022-23 Total General Apportionment | \$ 140,214,132 |
| 2023-24 COLA (8.22%) | + \$ 11,525,602 |
| 2023-24 Total General Apportionment | \$ 151,739,734 |

2. Federal Revenue = **\$ 18,000**
3. Other State Revenue = **\$ 11,710,723**
4. Other Local Revenue = **\$ 7,748,200**

D. General Apportionment SCFF Revenue calculation is based on using a three-year average of 2022-23 actual FTES and 2020-21 and 2021-22 Hold Harmless (Funded) FTES.

1. Projected 2023-24 Cost of Living Adjustment (COLA) increase = **8.22%** or **\$ 11,525,602** (May Revise)
 - a. *The May Revision re-appropriated funds allocated in 2022-23 for Deferred Maintenance and the COVID-19 Recovery Block Grant by \$452 million and \$344.7 million respectively, even though most of these funds have already been distributed to districts through apportionment. In part, the re-appropriation allows for the Chancellor’s Office to provide \$503 million in one-time resources to support the Student Centered Funding Formula (SCFF), despite a reduction in*

the Proposition 98 guarantee. This enables the Chancellor's Office to fully fund the COLA at 8.22% in 2023-24.

b. While the May Revision indicated the COLA would be 8.22%, the State has initially delivered only 5.74% equating to a current shortfall of \$ 3,478,764.

2. Total 2022-23 Annual generated FTES = **15,816.63** FTES (Actual)

a. Credit FTES = **15,758.39**

b. Non-Credit FTES = **58.24**

3. 2022-23 Funded FTES = **18,994.19**

a. Credit FTES = **18,945.47**

b. Non-Credit FTES = **48.72**

E. Projected Course Offerings: **4,668** sections for the 2023-24 Academic Year.

F. Fall 2023 Faculty Obligation Number (FON) of **302**

G. Step and Column Movement:

1. Certificated: **1.75% = \$ 1,058,233**

2. Classified: **1.30% = \$ 414,095**

3. Benefits Costs = **\$ 636,877**

H. Increase to Budgeted 2023-24 Salary and Benefits Costs related to Negotiations:

1. ECCE Settlement = **\$ 6,224,285**

2. Unrepresented Settlement = **\$ 3,921,041**

3. AFT = negotiations for a successor collective bargaining agreement between the district and the Federation are in progress.

I. Pension Contributions:

1. Public Employee Retirement System (PERS) Increases by **1.31%** to **26.680% = \$ 485,750**

2. State Teachers Retirement System (STRS) remains the same at **19.100% = \$ 0**

J. Budget for projected utility cost increases of **4%** over 2022-23 projected costs = **\$ 211,751**

K. Reductions to Fund 11 2023-24 Supplies, Services and Equipment Department Budgets are off-set via Fund 12 Budget Increases = - **\$ 3,500,000**

L. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = **\$ 8,458,243**

1. **\$ 1,979,794** to Fund 12 (Restricted General Fund)

a. **\$ 1,479,794** for Parking Services

b. **\$ 500,000** for Technology Refresh

2. **\$ 4,000,000** to Fund 41 (Capital Outlay)

a. Facilities – Campus Projects Fund

3. **\$ 2,278,949** to Fund 62 (Property & Liability Insurance)

4. **199,500** to Fund 74 (Student Financial; Aid)

a. Return to Title 4

M. Budgeted Total 2023-24 Expenditures: \$ 175,877,636

N. Projected Deficit for 2023-24 Fiscal Year: (\$ 4,660,979)

O. Projected Ending Fund Balance: \$ 53,466,337

**FINAL BUDGET SUMMARY
ALL FUNDS
2023-24**

| FUND | General Fund Unrestricted - Fund 11 | General Fund Restricted - Fund 12 | Strs/Pers Future Liabilities - Fund 16 | Capital Outlay Projects - Fund 41 | General Obligation Bond - Fund 42 | Safety Training Center - Fund 49 | Book Store Fund - Fund 51 | Workers Comp Fund - Fund 61 | Property And Liability Self- Insurance Fund Fund 62 |
|--------------------------------------|---|---|--|---|---|-------------------------------------|------------------------------|--------------------------------|--|
| Beginning Balance | 58,127,316 | 14,240,186 | 3,511,915 | 22,603,102 | 60,547,383 | 9,550,814 | 6,347,439 | 1,290,888 | 1,461,829 |
| Revenue | | | | | | | | | |
| Federal | 18,000 | 4,177,228 | - | - | - | - | - | - | - |
| State | 112,607,111 | 43,987,761 | - | 37,976,139 | - | - | - | - | - |
| Local | 58,591,546 | 5,025,632 | - | 514,000 | 2,564,172 | 100,000 | 1,895,773 | 1,995,299 | 5,000 |
| Interfund Transfers In | - | 1,979,794 | - | 4,000,000 | - | - | - | - | 2,278,949 |
| Total Revenue | 171,216,657 | 55,170,415 | - | 42,490,139 | 2,564,172 | 100,000 | 1,895,773 | 1,995,299 | 2,283,949 |
| Total Available Resources | 229,343,973 | 69,410,601 | 3,511,915 | 65,093,241 | 63,111,555 | 9,650,814 | 8,243,212 | 3,286,187 | 3,745,778 |
| Appropriations | | | | | | | | | |
| Academic Salaries | 63,001,148 | 5,533,012 | - | - | - | - | - | - | - |
| Classified Salaries | 42,272,061 | 14,891,958 | - | - | 497,724 | - | 919,880 | 84,952 | - |
| Staff Benefits | 43,763,790 | 7,178,804 | - | - | 241,332 | - | - | 40,897 | - |
| Supplies/Books | 3,340,465 | 21,736,760 | - | 6,234,237 | 10,683 | - | 1,411,565 | - | 35,433 |
| Other Operating Expenses | 14,578,586 | 7,257,645 | - | 1,257,767 | 14,576,250 | 54,062 | 132,375 | 2,106,745 | 2,223,949 |
| Capital Outlay | 462,843 | 2,539,443 | - | 35,261,055 | 44,669,276 | 9,339,991 | - | - | 67,304 |
| Transfers Out / Other Outgo | 8,458,743 | 933,409 | - | - | - | - | - | - | - |
| Total Appropriations | 175,877,636 | 60,071,031 | - | 42,753,059 | 59,995,265 | 9,394,053 | 2,463,820 | 2,232,594 | 2,326,686 |
| Board Required 6% Reserve | 10,552,658 | | | | | | | | |
| Reserve For Contingencies | 42,913,678 | - | 3,511,915 | 22,340,182 | - | 256,761 | 5,779,392 | 1,053,593 | 1,419,092 |
| Legally Restricted Reserve | - | 9,339,570 | - | - | - | - | - | - | - |
| Committed Reserve | - | - | - | - | - | - | - | - | - |
| Unallocated / Uncommitted | - | - | - | - | - | - | - | - | - |
| Net Change to Fund Balance | (4,660,979) | (4,900,616) | - | (262,920) | (57,431,093) | (9,294,053) | (568,047) | (237,295) | (42,737) |
| Projected Ending Fund Balance | 53,466,337 | 9,339,570 | 3,511,915 | 22,340,182 | 3,116,290 | 256,761 | 5,779,392 | 1,053,593 | 1,419,092 |

| Dental Self-Insurance Fund - Fund 63 | Post-Employment Benefits Irrevocable Trust Fund - Fund 69 | Associated Student Body Fund - Fund 71 | Student Representation Fees Fund - Fund 72 | Student Financial Aid Fund - Fund 74 | Auxiliary Services Fund - Fund 79 | Student Organizations Fund - Fund 81 | Scholarships & Trust/Agency Fund - Fund 82 | Grand Total |
|--------------------------------------|---|--|--|--------------------------------------|-----------------------------------|--------------------------------------|--|--------------|
| 172,521 | 31,011,465 | 1,111,552 | 188,630 | 2,915,192 | 1,224,988 | 71,206 | 341,522 | 214,717,948 |
| - | - | - | - | 41,304,690 | - | - | 11,000 | 45,510,918 |
| - | - | - | - | 24,338,596 | - | - | - | 218,909,607 |
| 1,215,288 | 60,000 | 350,000 | 60,000 | - | 198,669 | 91,701 | 4,000 | 72,671,080 |
| - | - | - | - | 241,500 | - | - | - | 8,500,243 |
| 1,215,288 | 60,000 | 350,000 | 60,000 | 65,884,786 | 198,669 | 91,701 | 15,000 | 345,591,848 |
| 1,387,809 | 31,071,465 | 1,461,552 | 248,630 | 68,799,978 | 1,423,657 | 162,907 | 356,522 | 560,309,796 |
| - | - | - | - | - | - | - | - | 68,534,160 |
| - | - | 141,619 | - | - | 11,000 | - | - | 58,819,194 |
| - | - | 53,064 | - | - | 265 | - | - | 51,278,152 |
| - | - | 166,202 | - | - | 201,886 | 122,944 | 4,000 | 33,264,175 |
| 1,215,288 | 60,000 | 24,000 | 60,000 | 7,017 | 21,000 | - | 11,000 | 43,585,684 |
| - | - | - | - | - | - | - | - | 92,339,912 |
| - | - | - | - | 65,877,769 | - | - | - | 75,269,921 |
| 1,215,288 | 60,000 | 384,885 | 60,000 | 65,884,786 | 234,151 | 122,944 | 15,000 | 423,091,198 |
| 172,521 | 31,011,465 | 1,076,667 | 188,630 | 2,915,192 | 1,189,506 | 39,963 | 341,522 | 10,552,658 |
| - | - | - | - | - | - | - | - | 137,218,598 |
| - | - | - | - | - | - | - | - | - |
| - | - | (34,885) | - | - | (35,482) | (31,243) | - | (77,499,350) |
| 172,521 | 31,011,465 | 1,076,667 | 188,630 | 2,915,192 | 1,189,506 | 39,963 | 341,522 | 137,218,598 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 56,123,616 | 56,597,382 | 58,127,316 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 56,123,616 | 56,597,382 | 58,127,316 |
| Revenues | | | | |
| Minor Object 48100 -- Federal Revenue | | | | |
| 48151 | Financial Aid Adm. Allowance | 122,470 | 300 | - |
| 48190 | Other Federal Revenues | - | 24,203 | - |
| 48191 | Federal Indirect Cost | 58,161 | 22,600 | 18,000 |
| | Total Minor Object 48100 | 180,631 | 47,103 | 18,000 |
| Minor Object 48600 -- General Apportionment/StateRev | | | | |
| 48600 | General Apportionment/StateRev | - | - | - |
| 48601 | Full-Time Faculty Hiring | 2,340,624 | 2,544,156 | 2,544,156 |
| 48606 | Part-time Faculty Salary Spprt | 436,778 | 466,270 | 320,000 |
| 48610 | GA - Gen Apport (State Aid) | 41,987,128 | 81,302,697 | 71,426,003 |
| 48612 | Prior Yr Corr. (State Aid) | 156,787 | 104,319 | - |
| 48614 | Enroll Fee Admin 2% | 225,014 | 230,454 | 175,000 |
| 48621 | State Indirect Cost | 83,415 | 67,543 | 106,375 |
| 48630 | GA - Ed Protection Act (EPA) | 37,805,638 | 9,501,434 | 29,298,853 |
| 48670 | GA - State Tax Subventions | 166,322 | 164,302 | 171,520 |
| 48679 | GA - Other State Tax Subv | 12 | 12 | 12 |
| 48680 | State Revenue -Lottery | 3,542,351 | 3,648,658 | 3,334,530 |
| 48682 | State Mandated Costs | 578,633 | 620,730 | 620,730 |
| 48690 | Other State Revenues/indirect | - | 7,155 | - |
| 48692 | STRS On-Behalf payments revenu | 5,587,404 | 4,609,932 | 4,609,932 |
| | Total Minor Object 48600 | 92,910,106 | 103,267,661 | 112,607,111 |
| Minor Object 48800 -- Local Revenue | | | | |
| 48811 | GA - Secured Roll Tax | 34,948,744 | 35,353,074 | 38,989,081 |
| 48812 | GA - Supplemental Roll Tax | 1,174,484 | 1,260,098 | 713,546 |
| 48813 | GA - Unsecured Roll Tax | 1,066,594 | 1,076,559 | 983,985 |
| 48816 | GA - Prior Years Taxes | 1,254,054 | 1,944,059 | 773,297 |
| 48817 | ERAF | (40) | - | - |
| 48818 | GA - Pen&Interest - Del Taxes | 1,104,419 | 1,769,641 | 242,368 |
| 48819 | GA - RDA Proceeds | 223,263 | 251,896 | 773,438 |
| 48821 | Indirect Cost Local Agency | - | 522 | - |
| 48841 | Food Service Commission | 6,722 | 34,743 | 35,000 |
| 48850 | Rental And Leases | 543,072 | 1,088,266 | 738,000 |
| 48851 | Lease Contract-Pioneer Theater | 99,659 | 103,992 | 80,000 |
| 48855 | Contra For Student WriteOffs | (2,158,720) | (1,428,815) | - |
| 48860 | Interest And Investment Income | 397,419 | 1,728,595 | 1,100,000 |
| 48870 | Student Fees(Contra)BadDebts | (1,167,024) | (381,645) | - |
| 48874 | GA - Enrollment Fees | 16,827,362 | 17,887,660 | 23,084,273 |
| 48876 | Health Fees | - | (63) | - |
| 48879 | Transcript Fees | 65,201 | 26,345 | 21,400 |
| 48880 | Non-Resident Fees | 1,406,302 | 1,841,782 | 2,330,000 |
| 48885 | Out of Country Tuition | 1,965,375 | 2,335,966 | 2,285,000 |
| 48888 | GA - Bd Fin Assist Prg (BFAP) | (9,443,489) | (10,297,217) | (14,716,642) |
| 48889 | Other Student Fees & Charges | 178,382 | 122,534 | 105,800 |
| 48890 | Other Local Income | 1,939,482 | 1,841,540 | 967,000 |
| 48891 | District Shows Revenue | - | 8,312 | 6,000 |
| 48893 | Miscellaneous Revenue | 4,486 | 7,164 | - |
| 48894 | Discount Earned Income | - | (4) | - |
| 48895 | Other Local Revenue | 587 | 120,000 | 80,000 |
| | Total Minor Object 48800 | 50,436,332 | 56,695,005 | 58,591,546 |
| Minor Object 48900 -- ROLLUP - Contributions | | | | |
| 48983 | Contr. from FD12 | 2,158,720 | 1,428,815 | - |
| 48984 | Contr. from FD16 | 3,639,808 | 3,510,337 | - |
| | | 5,798,528 | 4,939,152 | - |
| Total Fund 11 Revenues | | 149,325,597 | 164,948,920 | 171,216,657 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 11**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|-------------------------------------|-------------------------------------|---|---------------------------------|
| Object Category 51000 -- ROLLUP-Certificated Salaries | | | | |
| 51100 | Certificated Instr Salaries | 27,113,494 | 28,055,997 | 31,726,604 |
| 51200 | Certificated Non-Inst Salaries | 8,889,344 | 9,948,447 | 11,544,999 |
| 51300 | Certificated PT Instr Salaries | 19,537,115 | 21,400,679 | 16,839,181 |
| 51400 | Certificated PT-NI Salaries | 3,071,169 | 2,991,586 | 2,887,864 |
| 51600 | STIPEND-Faculty Award | 2,000 | 4,000 | 2,500 |
| Total Object Category 51000 | | 58,613,123 | 62,400,708 | 63,001,148 |
| Object Category 52000 -- Classified Salaries | | | | |
| 52100 | Classified Full-Time Salaries | 25,603,297 | 29,160,987 | 36,672,638 |
| 52200 | Classified Instr Aide Salaries | 1,411,168 | 1,528,404 | 1,757,148 |
| 52300 | Classified Part-Time Salaries | 2,466,149 | 3,016,087 | 3,839,132 |
| 52400 | Classified Part-Time Other | - | 347 | 143 |
| 52600 | STIPEND-Staff of year award | 4,000 | (2,000) | 3,000 |
| Total Object Category 52000 | | 29,484,614 | 33,703,825 | 42,272,061 |
| Object Category 53000 -- Employee Benefits | | | | |
| 53100 | STRS Retirement Contributions | 8,144,790 | 9,750,849 | 9,985,124 |
| 53200 | PERS Retirement Contributions | 6,485,624 | 8,268,494 | 10,175,067 |
| 53300 | OASDI / Medicare Contributions | 3,154,358 | 3,495,573 | 4,156,359 |
| 53400 | Health And Welfare Contributio | 9,185,915 | 9,272,831 | 11,524,880 |
| 53500 | Unemployment Insurance Contrib | 427,827 | 434,292 | 130,137 |
| 53600 | Workers' Comp Contributions | 1,864,952 | 2,167,398 | 2,155,089 |
| 53700 | H&W-Cash in Lieu | 102,934 | 102,249 | - |
| 53800 | Alt Retirement Plan Contributi | 367,288 | 393,195 | 238,748 |
| 53900 | Other Benefits Contributions | 7,351,420 | 5,370,854 | 5,398,386 |
| Total Object Category 53000 | | 37,085,108 | 39,255,736 | 43,763,790 |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54200 | Other Books and Reference Mtrl | 1,982 | 2,509 | 8,178 |
| 54300 | Instructional Supplies | 835,346 | 1,318,887 | 308,994 |
| 54400 | Repair Parts Non Instructional | 56,145 | 76,689 | 123,306 |
| 54500 | Non-Instructional Supplies | 1,203,702 | 1,875,496 | 2,823,487 |
| 54600 | Gasoline / Safety Supplies | 83,318 | 83,412 | 75,000 |
| 54700 | Food / Food Supplies | - | 905 | 1,500 |
| Total Object Category 54000 | | 2,180,493 | 3,357,898 | 3,340,465 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55000 | Other Operating Expenses & Services | - | 37,048 | 900 |
| 55100 | Personal Contract Services | 828,868 | 950,952 | 823,872 |
| 55200 | Travel / Conference / Training | 220,281 | 386,619 | 707,545 |
| 55300 | Dues And Memberships | 229,851 | 252,812 | 298,050 |
| 55500 | Utilities And Housekeeping Services | 3,578,064 | 4,560,823 | 5,255,016 |
| 55600 | Rents / Leases And Repairs | 3,081,279 | 3,106,575 | 3,395,849 |
| 55700 | Legal / Regulatory Expenses | 925,656 | 624,108 | 751,500 |
| 55800 | Other Services & Expenses | 2,065,744 | 3,713,410 | 3,134,230 |
| 55900 | Miscellaneous Fees | 110,408 | 606,602 | 211,624 |
| Total Object Category 55000 | | 11,040,152 | 14,238,948 | 14,578,586 |
| Object Category 56000 -- Capital Outlay | | | | |
| 56300 | Library Books | 125,122 | 138,159 | 11,000 |
| 56400 | Equipment | 443,868 | 2,126,152 | 451,843 |
| Total Object Category 56000 | | 568,990 | 2,264,311 | 462,843 |
| Object Category 57000 -- ROLLUP-Other Outgo | | | | |
| 57300 | Other Outgo / Transfers Out | 9,879,351 | 8,277,268 | 8,458,243 |
| 57500 | Student Financial Aid | - | (79,708) | 500 |
| Total Object Category 57000 | | 9,879,351 | 8,197,560 | 8,458,743 |
| Total Expenditures | | 148,851,831 | 163,418,986 | 175,877,636 |
| Total Change to Fund 11 Fund Balance | | 473,766 | 1,529,933 | (4,660,979) |
| Ending Fund Balance | | 56,597,382 | 58,127,316 | 53,466,337 |

EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Year-To-Date Actual | 6/30/2024 YTD Adjusted Budget |
|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| | Beginning Fund Balance | 8,403,182 | 11,086,673 | 14,240,186 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 8,403,182 | 11,086,673 | 14,240,186 |
| Revenues | | | | |
| Minor Object 48100 -- Federal Revenue | | | | |
| 0000 | Accounting Use Only | - | - | - |
| 1102 | VTEA Administration | 803,421 | 906,843 | 770,817 |
| 1214 | Teacher Preparation Pipeline | 247,310 | 355,628 | 305,167 |
| 1924 | TSA Officer Education-SBG | - | - | - |
| 2183 | MESA UCLA CEED | 470 | 600 | - |
| 2189 | LSAMP-Howard University | 10,000 | - | 9,500 |
| 6105 | VRC-Veterans Ed Outreach | 11,384 | 45,389 | 90,458 |
| 6107 | Annual Reporting Fee | - | - | - |
| 6204 | MediCal Administrative Activities | - | 3,146 | - |
| 6400 | Community Advancement | 148,855 | 103,280 | 64,600 |
| 6405 | TANF | 93,044 | 92,495 | 38,412 |
| 6408 | DPSS | 93,316 | 96,260 | 91,447 |
| 6427 | Small Business Administration | 387,502 | 421,119 | 663,000 |
| 6459 | Terminal Island-Welding | 34,800 | 47,700 | 67,830 |
| 6486 | Foster Care Ed | 47,435 | 36,981 | 29,989 |
| 6495 | CESMII -SM Workforce Developme | 145,556 | - | 50,000 |
| 6523 | CSU Monterey Bay -NSF Partners | 182,227 | 40,705 | 157,916 |
| 7102 | MDC-Parenting Classes | - | - | - |
| 7120 | GAMAAA Growing Apprenticeships | - | - | 163,536 |
| 7126 | CADENCE Grant | 48,397 | 54,755 | 113,388 |
| 7127 | Warriors STEM Industry Program | - | - | 297,500 |
| 7434 | SBA Cares Act | 79,208 | - | - |
| 7435 | CASCADE Grant | - | 4,981 | 251,021 |
| 7440 | AACC ECCA | 120,517 | - | - |
| 7621 | Federal Work Study | 548,762 | 500,091 | 650,000 |
| 7633 | CalFresh Outreach Program | 56,325 | 38,387 | 46,647 |
| 7643 | Warriors Resource Program | - | - | 316,000 |
| 8114 | AANAPISI-Asian American, Nativ | - | - | - |
| 8116 | ARA - Institutional Portion | - | 18,567,298 | - |
| 8117 | CRRSAA - Institutional Portion | 21,055,589 | 1,387,087 | - |
| 8119 | CARESAct | 460,746 | - | - |
| | Total Minor Object 48100 | 24,574,863 | 22,702,746 | 4,177,228 |
| Minor Object 48600 -- General Apportionment/StateRev | | | | |
| 1006 | SEA Program | 6,608,232 | 7,189,145 | 7,282,423 |
| 1007 | LGBTQ+ | - | 8,332 | 79,935 |
| 1008 | Asn Amrcn Stdnt Achvt Prg MANA | - | - | 115,600 |
| 1009 | Strong Workforce Program | 1,725,431 | 1,884,313 | 3,636,214 |
| 1010 | Strong Workforce Pgm- Regional | 940,014 | 770,664 | 1,121,107 |
| 1011 | Solano - Small Business Sector | - | - | - |
| 1013 | Guided Pathways | 606,310 | 324,848 | 663,170 |
| 1040 | AA CA Open OnlineLibrary-ED | - | 9,241 | - |
| 1098 | State Lottery | 1,649,679 | 1,479,625 | 1,313,803 |
| 1219 | EducationFutures Initiative | 6,714 | - | - |
| 1410 | CELL Bio Lab Grant | - | 37,271 | - |
| 1412 | CELL grant UC BerkeleyComp Sci | 93,601 | 73,911 | 60,300 |
| 1414 | Common Course Numbering | - | - | 1,517,250 |
| 1415 | Zero Textbook Cost ZTC grant | - | - | 17,000 |
| 1416 | Zero Textbook Cost one-time | - | - | - |
| 1454 | i3 Pilot Grant | - | 99,405 | - |
| 1928 | I&T Prop 39-Cln Ener. Tiny Hous | - | - | - |
| 2180 | MESA Program | 44,956 | 105,015 | 333,326 |
| 2217 | Nursing Grant | 161,075 | 161,075 | 161,075 |
| 2650 | Library Services Platform | - | 76,000 | - |
| 3101 | DSPS | 1,520,616 | 1,795,196 | 1,894,736 |
| 3105 | Access-Print & Electronic Info | 11,232 | 11,524 | 9,796 |
| 3106 | Deaf & Hard of Hearing | 218,983 | 313,480 | 183,192 |
| 4700 | EOPS | 2,423,607 | 2,301,412 | 2,043,847 |
| 4720 | NEXTUP | - | - | 540,722 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--|---------------------------------|-------------------------------------|--|---------------------------------|
| 4750 | EOPS CARE | 390,222 | 460,228 | 361,685 |
| 5009 | EEO Best Practices | - | 118,335 | - |
| 5010 | Equal Employment Opportunity | 11,445 | 136,058 | 50,000 |
| 5012 | Campus Safety Sexual Assault P | 3,850 | 9,446 | - |
| 6006 | IEPI Innovation&Effectiveness | - | - | - |
| 6106 | Veteran's Grant Program | - | - | - |
| 6111 | AB19Calif. College Promise Grt | 1,684,333 | 2,107,673 | 1,988,758 |
| 6207 | Education Planning Initiative | 6,555 | - | - |
| 6222 | Puente Project | - | 20,020 | 43,350 |
| 6224 | Puente Reporting - Carryover | 560 | 8,989 | 12,603 |
| 6227 | Historically Bck Colleges/Uni | 705,629 | 666,150 | 1,311,950 |
| 6231 | Dreamer Resource Liaison Spprt | 163,681 | 148,486 | 125,385 |
| 6232 | NOVA Rising Scholars Network | - | 135,876 | 108,375 |
| 6235 | Current&Former Incarcerated | 71,506 | - | - |
| 6406 | CalWORKs | 500,463 | 517,795 | 583,405 |
| 6412 | Career Technical Education | 3,124 | 53,088 | - |
| 6434 | CapitalInfusionProgram (Go Biz | 59,437 | 123,055 | 141,033 |
| 6445 | California Apprenticeship Init | 91,595 | - | - |
| 6486 | Foster Care Ed | 74,854 | 72,448 | 58,776 |
| 6902 | Health Services-Mental Health | 265,851 | 331,829 | 348,980 |
| 7402 | Adult Ed Block Grant CAEP | 517,239 | 739,358 | 506,895 |
| 7422 | RSCCD-CTEDDataUnlckd,TechAsstTr | - | - | - |
| 7427 | TAEP-Technical Assistance Exp | 199,761 | 248,440 | 233,750 |
| 7428 | Economic Opportunity Grant Prg | - | 10,981 | - |
| 7445 | CAI-Bio-Flex Apprentice Pgm | 103,677 | 109,359 | 242,250 |
| 7446 | IT-Flex Apprenticeship Grant | - | 86,453 | 213,138 |
| 7524 | Emerg FinAid Assist Suppl | - | - | - |
| 7623 | LAEP-Learning-Aligned Empl Pr | - | - | 5,233,058 |
| 7628 | BFAP Admin-SFAA | 913,387 | 831,449 | 863,074 |
| 7631 | Financial Aid Technology | - | - | 105,000 |
| 7633 | CalFresh Outreach Program | (35,393) | 3,341 | - |
| 7634 | Retention & Enroll Outrch-SB85 | 542,372 | 2,279,572 | 4,616,187 |
| 7637 | Basic Needs Centers | 3,835 | 14,039 | 467,215 |
| 7638 | Student Food & Housing Support | - | 389,260 | 309,051 |
| 7676 | HUNGER FREE CAMPUS | 26,155 | (6,372) | 81,195 |
| 8040 | Higher Ed Std Housing Grant | - | 110,000 | - |
| 8091 | SCIGP-Schl Comm Interoperabili | 99,700 | - | - |
| 8107 | STRS On Behalf | 294,074 | 242,628 | - |
| 8110 | COV19 Recovery Blk Grt 2022-23 | - | - | 4,740,674 |
| 8344 | Local & Systemwide Tech & Data | - | - | - |
| 8345 | Systemwide Tech &Data Security | - | - | 50,000 |
| 8346 | IT Infrastructure & Cybersecur | - | 120,661 | 218,478 |
| 8551 | Prof Development - Restricted | 20,900 | 3,395 | - |
| 8556 | IEPI leadership Development Aw | - | - | - |
| 8557 | Culturally Competent Faculty | - | - | - |
| Total Minor Object 48600 | | 22,729,260 | 26,732,496 | 43,987,761 |
| Minor Object 48800 -- Local Revenue | | | | |
| 0000 | Accounting Use Only | - | - | - |
| 1014 | Stdnt Engagement Innovatn Grnt | 2,440 | - | - |
| 1212 | LACOE - Head Start Teachers | 127,788 | 109,921 | 114,408 |
| 1413 | NASA MITTIC Award | - | 39 | - |
| 1530 | Museum Donations | - | 318 | - |
| 1731 | Fine Arts - Art Dept Donation | - | - | - |
| 1732 | Fine Arts - Music Donations | - | - | - |
| 1733 | Fine Arts - Dance Donations | 3,867 | - | - |
| 1734 | Fine Arts - Artes de El Camino | 3,343 | 348 | - |
| 1735 | Fine Arts - Prodcnns Donations | - | - | - |
| 1736 | OBS - Renovtns/Restorations | - | - | - |
| 1737 | OBS - Haag Recital Hall Dontns | - | - | - |
| 1738 | Fine Arts - S Bay Child Choir | 34,580 | - | - |
| 1739 | JAZZ | - | - | - |
| 1808 | Journalism | - | 746 | - |
| 1830 | Foreign Lang Donations | - | - | - |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|--|---------------------------------|
| 1832 | Japanese Lang Donations | - | - | - |
| 1833 | French Donations | - | - | - |
| 1834 | Spanish Donations | - | - | - |
| 1930 | I&T General Donations | - | - | - |
| 1942 | I&T Fire Tech Dontns&Svc Fees | - | - | - |
| 1944 | MTT 101 | 4,569 | 7,350 | - |
| 1950 | I&T Ref&Lane Tech(Smg Tst)Grnt | - | - | - |
| 2031 | Field Trips and Donations | - | - | - |
| 2150 | TEAGLE-UCLA subaward grant | - | - | 21,090 |
| 2190 | CA Learning Lab Grant-STEM Faculty | - | - | 25,000 |
| 3630 | SRC High Tech Donations | - | - | - |
| 3631 | SRC Donations | - | - | - |
| 3632 | RITP Prog Training | - | - | - |
| 5004 | Intelecom Distribution | - | - | - |
| 5020 | Foundation | - | - | - |
| 6108 | 2019 American Legion Grant | 1,095 | - | - |
| 6112 | SEM Grant Adult Learner-Focuse | - | - | - |
| 6150 | International Students | 6,513 | 21,030 | 32,985 |
| 6400 | Community Advancement | 5,000 | 15,125 | 337,956 |
| 6401 | Community Education | 408,082 | 526,639 | 527,407 |
| 6402 | El Camino Language Academy ECLA | 52,975 | 182,938 | 27,650 |
| 6422 | SBA Matching Funds- BH Chamber | - | 3,039 | 7,376 |
| 6431 | SBDC Program Income | 825 | 2,174 | 7,945 |
| 6464 | (STCW) Standards for Training Certif & Watch Keeping | (413) | 413 | - |
| 6478 | Cact CA Employee Training Pnl | 588,371 | 770,953 | 1,353,293 |
| 6479 | Career Pathways | - | - | 94,029 |
| 6493 | Resource Family Approval Train | - | - | 24,278 |
| 6900 | Student Health Services | 5,925 | 12,441 | 1,157,380 |
| 6910 | Health Fees-Fall Semester | 372,754 | 387,561 | 331,407 |
| 6920 | Health Fees-Spring | 339,835 | 377,377 | 311,976 |
| 6930 | Health Fees-Summer | 153,389 | 141,193 | 120,002 |
| 7104 | Ctr for Customized Training | - | 1,495 | - |
| 7199 | STCW Basic & Advanced | 32,829 | 6,655 | - |
| 7403 | SB Adult School Subcontract | 394,970 | 561,005 | 478,550 |
| 7410 | AARP Foundation grant 18/19 | - | 246 | - |
| 7411 | BackToWork50+ | - | 8,553 | - |
| 7429 | Arconic Foundation Grant | - | - | - |
| 7606 | Student Spprt Svc-UMOJA | 6,960 | - | - |
| 7642 | Financial Stability & Innovation | - | - | - |
| 8080 | Parking Services | 1,294 | 50 | 100 |
| 8081 | Parking Fees Permit Machines | - | 616 | 23,750 |
| 8082 | Parking Misc Income | - | 33 | 50 |
| 8084 | Impound Admin | - | - | - |
| 8085 | Citations Moving Violations | - | 698 | 500 |
| 8087 | Parking Violations DMV | - | - | 28,500 |
| 8306 | Sch Maint-CLSS AV&Hyflex Repl | - | - | - |
| 8340 | NACUBO | 5,000 | 241 | - |
| 8558 | CRPP-Culturally Responsive Pedag | - | - | - |
| 8559 | REACH Grant | - | - | - |
| Total Minor Object 48800 | | 2,551,991 | 3,139,196 | 5,025,632 |
| Minor Object 48900 -- ROLLUP - Contributions | | | | |
| 1700 | Fine Arts | 196,599 | - | - |
| 6400 | Community Advancement | 235,006 | 198,209 | - |
| 6402 | El Camino Language Academy ECLA | 40,574 | - | - |
| 6700 | Event Operations | 895,793 | - | - |
| 8080 | Parking Services | 2,432,647 | 2,572,560 | 1,479,794 |
| 8089 | Livescan Prog. /Campus Police | - | - | - |
| 8350 | Technology Refresh | 500,000 | 500,000 | 500,000 |
| Total Minor Object 48900 | | 4,300,618 | 3,270,769 | 1,979,794 |
| Total Revenues | | 54,156,732 | 55,845,206 | 55,170,415 |

EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 12

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|-------------------------------------|-------------------------------------|--|---------------------------------|
| Expenditures | | | | |
| Object Category 51000 -- ROLLUP-Certificated Salaries | | | | |
| 51100 | Certificated Instr Salaries | - | - | 29,000 |
| 51200 | Certificated Non-Inst Salaries | 2,441,944 | 2,387,238 | 2,748,376 |
| 51300 | Certificated PT Instr Salaries | 169,157 | 105,547 | 147,600 |
| 51400 | Certificated PT-NI Salaries | 2,517,987 | 2,936,849 | 2,608,036 |
| Total Object Category 51000 | | 5,129,089 | 5,429,634 | 5,533,012 |
| Object Category 52000 -- Classified Salaries | | | | |
| 52100 | Classified Full-Time Salaries | 6,411,732 | 7,274,293 | 10,052,571 |
| 52200 | Classified Instr Aide Salaries | 788,910 | 344,381 | 253,789 |
| 52300 | Classified Part-Time Salaries | 3,959,576 | 4,575,240 | 4,585,598 |
| Total Object Category 52000 | | 11,160,217 | 12,193,913 | 14,891,958 |
| Object Category 53000 -- Employee Benefits | | | | |
| 53000 | Employee Benefits | - | - | 44,240 |
| 53100 | STRS Retirement Contributions | 671,219 | 753,889 | 930,532 |
| 53200 | PERS Retirement Contributions | 1,615,195 | 1,945,691 | 2,806,178 |
| 53300 | OASDI / Medicare Contributions | 801,465 | 872,831 | 1,051,581 |
| 53400 | Health And Welfare Contributio | 1,369,462 | 1,313,058 | 1,714,567 |
| 53500 | Unemployment Insurance Contrib | 72,930 | 71,364 | 36,683 |
| 53600 | Workers' Comp Contributions | 329,959 | 383,994 | 381,188 |
| 53700 | H&W-Cash In Lieu | 13,616 | 13,293 | - |
| 53800 | Alt Retirement Plan Contributi | 59,312 | 73,214 | 63,917 |
| 53900 | Other Benefits Contributions | 418,370 | 377,653 | 149,918 |
| Total Object Category 53000 | | 5,351,528 | 5,804,986 | 7,178,804 |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54100 | Text Books | 25,800 | 11,611 | 26,000 |
| 54200 | Other Books and Reference Mtrl | 70,022 | 79,000 | 1,250 |
| 54300 | Instructional Supplies | 291,133 | 190,359 | 20,950,671 |
| 54400 | Repair Parts Non Instructional | - | - | 3,200 |
| 54500 | Non-Instructional Supplies | 1,185,761 | 807,418 | 755,639 |
| 54700 | Food / Food Supplies | - | 1,648 | - |
| Total Object Category 54000 | | 1,572,716 | 1,090,036 | 21,736,760 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55100 | Personal Contract Services | 6,774,401 | 5,356,586 | 4,369,708 |
| 55200 | Travel / Conference / Training | 210,029 | 445,757 | 528,713 |
| 55300 | Dues And Memberships | 134,671 | 57,959 | 32,294 |
| 55500 | Utilities And Housekeeping Services | 19,391 | 896 | 10,000 |
| 55600 | Rents / Leases And Repairs | 418,246 | 175,148 | 484,890 |
| 55700 | Legal / Regulatory Expenses | 4,178 | 4,445 | 6,000 |
| 55800 | Other Services & Expenses | 1,967,244 | 2,115,422 | 1,791,489 |
| 55900 | Miscellaneous Fees | - | 2,388 | 34,551 |
| Total Object Category 55000 | | 9,528,159 | 8,158,601 | 7,257,645 |
| Object Category 56000 -- Capital Outlay | | | | |
| 56100 | Site Improvements | - | 86 | 1,500 |
| 56200 | Buildings | 9,963 | 7,556,276 | - |
| 56300 | Library Books | 11,344 | 12,696 | 124,045 |
| 56400 | Equipment | 3,623,686 | 3,298,424 | 2,413,898 |
| Total Object Category 56000 | | 3,644,992 | 10,867,483 | 2,539,443 |
| Object Category 57000 -- Other Outgo | | | | |
| 57300 | Other Outgo / Transfers Out | 14,517,993 | 7,101,825 | 42,000 |
| 57500 | Student Financial Aid | - | 1,667,994 | 68,541 |
| 57600 | Other Payments To/For Students | 568,546 | 377,220 | 822,868 |
| Total Object Category 57000 | | 15,086,539 | 9,147,039 | 933,409 |
| Total Expenditures | | 51,473,240 | 52,691,693 | 60,071,031 |
| Ending Fund Balance | | 11,086,673 | 14,240,186 | 9,339,570 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
STRS/PERS FUTURE LIABILITIES - FUND 16**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 7,359,995 | 3,757,660 | 3,511,915 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 7,359,995 | 3,757,660 | 3,511,915 |
| Fund 16 -- STRS/PERS Future Pension Liab. | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 37,473 | 15,611 | - |
| 48900 | Contributions In | - | 3,248,981 | - |
| | Total Object Category 48000 | <u>37,473</u> | <u>3,264,592</u> | - |
| | Total Revenues | <u>37,473</u> | <u>3,264,592</u> | - |
| Expenditures | | | | |
| Object Category 57000 -- Other Outgo | | | | |
| 57300 | Other Outgo / Transfers Out | 3,639,808 | 3,510,337 | - |
| | Total Object Category 57000 | <u>3,639,808</u> | <u>3,510,337</u> | - |
| | Total Expenditures | <u>3,639,808</u> | <u>3,510,337</u> | - |
| | Ending Fund Balance | <u>3,757,660</u> | <u>3,511,915</u> | <u>3,511,915</u> |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--------|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 7,359,995 | 12,509,448 | 22,603,102 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 7,359,995 | 12,509,448 | 22,603,102 |

Fund 41 -- Capital Outlay

Revenues

Object Category 48000 -- Revenue

| | | | | |
|--------------|------------------------------------|------------------|-------------------|-------------------|
| 48600 | General Apportionment/StateRev | 7,762,781 | 14,550,583 | 37,976,139 |
| 48800 | Local Revenue | 310,046 | 882,819 | 514,000 |
| 48900 | ROLLUP - Contributions | 500,000 | 500,000 | 4,000,000 |
| | Total Object Category 48000 | 8,572,827 | 15,933,402 | 42,490,139 |

Total Revenues

| | | |
|------------------|-------------------|-------------------|
| 8,572,827 | 15,933,402 | 42,490,139 |
|------------------|-------------------|-------------------|

Expenditures

Object Category 54000 -- Books & Supplies Pool

| | | | | |
|--------------|------------------------------------|---------------|---------------|------------------|
| 54300 | Instructional Supplies | - | - | 5,814,137 |
| 54400 | Repair Parts Non Instructional | - | 53,675 | - |
| 54500 | Non-Instructional Supplies | 13,051 | 31,287 | 420,100 |
| | Total Object Category 54000 | 13,051 | 84,962 | 6,234,237 |

Object Category 55000 -- Other Operating Expenses & Services

| | | | | |
|--------------|-------------------------------------|------------------|------------------|------------------|
| 55100 | Personal Contract Services | 165,083 | 125,942 | 53,000 |
| 55500 | Utilities And Housekeeping Services | - | (507) | 40,000 |
| 55600 | Rents / Leases And Repairs | 711,322 | 710,354 | 958,060 |
| 55700 | Legal / Regulatory Expenses | 8,891 | 5,236 | 3,332 |
| 55800 | Other Services & Expenses | 713,329 | 1,267,173 | 203,375 |
| | Total Object Category 55000 | 1,598,624 | 2,108,198 | 1,257,767 |

Object Category 56000 -- Capital Outlay

| | | | | |
|--------------|------------------------------------|------------------|------------------|-------------------|
| 56100 | Site Improvements | 623,570 | (417,503) | 800,037 |
| 56200 | Buildings | 681,355 | 3,045,640 | 32,660,975 |
| 56400 | Equipment | 506,774 | 1,018,450 | 1,800,043 |
| | Total Object Category 56000 | 1,811,699 | 3,646,587 | 35,261,055 |

Total Expenditures

| | | |
|------------------|------------------|-------------------|
| 3,423,374 | 5,839,748 | 42,753,059 |
|------------------|------------------|-------------------|

Ending Fund Balance

| | | |
|-------------------|-------------------|-------------------|
| 12,509,448 | 22,603,102 | 22,340,182 |
|-------------------|-------------------|-------------------|

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
GENERAL OBLIGATION BOND - FUND 42**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--------|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 70,879,317 | 85,101,777 | 60,547,383 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 70,879,317 | 85,101,777 | 60,547,383 |

Fund 42 -- 2012 GO Bond Series 2018B

Revenues

Object Category 48000 -- Revenue

| | | | | |
|--------------|------------------------------------|-------------------|------------------|------------------|
| 48800 | Local Revenue | 679,435 | 1,531,106 | 2,564,172 |
| 48900 | Contributions In | 59,777,000 | - | - |
| | Total Object Category 48000 | 60,456,435 | 1,531,106 | 2,564,172 |
| | Total Revenues | 60,456,435 | 1,531,106 | 2,564,172 |

Expenditures

Object Category 52000 -- Classified Salaries

| | | | | |
|--------------|------------------------------------|---------------|----------------|----------------|
| 52100 | Classified Full-Time Salaries | 84,097 | 394,840 | 497,724 |
| 52300 | Classified Part-Time Salaries | - | 24,056 | - |
| | Total Object Category 52000 | 84,097 | 418,895 | 497,724 |

Object Category 53000 -- Employee Benefits

| | | | | |
|--------------|------------------------------------|---------------|----------------|----------------|
| 53200 | PERS Retirement Contributions | 18,199 | 93,843 | 131,269 |
| 53300 | OASDI / Medicare Contributions | 5,989 | 30,688 | 38,079 |
| 53400 | Health And Welfare Contributio | 12,427 | 85,111 | 56,007 |
| 53500 | Unemployment Insurance Contrib | 391 | 2,024 | 1,143 |
| 53600 | Workers' Comp Contributions | 1,780 | 9,087 | 10,616 |
| 53700 | H&W-Cash in Lieu | - | 168 | - |
| 53900 | Other Benefits Contributions | 538 | 3,404 | 4,218 |
| | Total Object Category 53000 | 39,325 | 224,325 | 241,332 |

Object Category 54000 -- Books & Supplies Pool

| | | | | |
|--------------|------------------------------------|--------------|----------|---------------|
| 54500 | Non-Instructional Supplies | 7,110 | - | 10,683 |
| | Total Object Category 54000 | 7,110 | - | 10,683 |

Object Category 55000 -- Other Operating Expenses & Services

| | | | | |
|--------------|------------------------------------|------------------|------------------|-------------------|
| 55100 | Personal Contract Services | 7,161,802 | 4,063,657 | 9,829,616 |
| 55400 | Insurance Premiums | 135,003 | 240,864 | 114,547 |
| 55700 | Legal / Regulatory Expenses | 320,065 | 4,862 | 215,138 |
| 55800 | Other Services & Expenses | 704 | 454,147 | 4,416,949 |
| | Total Object Category 55000 | 7,617,575 | 4,763,531 | 14,576,250 |

Object Category 56000 -- Capital Outlay

| | | | | |
|--------------|------------------------------------|-------------------|-------------------|-------------------|
| 56100 | Site Improvements | 70,608 | 835,217 | 137,847 |
| 56200 | Buildings | 38,248,126 | 16,838,610 | 38,555,437 |
| 56400 | Equipment | 167,134 | 3,004,922 | 5,975,992 |
| | Total Object Category 56000 | 38,485,867 | 20,678,749 | 44,669,276 |

| | | | | |
|--|---------------------------|-------------------|-------------------|-------------------|
| | Total Expenditures | 46,233,975 | 26,085,500 | 59,995,265 |
|--|---------------------------|-------------------|-------------------|-------------------|

| | | | | |
|--|----------------------------|-------------------|-------------------|------------------|
| | Ending Fund Balance | 85,101,777 | 60,547,383 | 3,116,290 |
|--|----------------------------|-------------------|-------------------|------------------|

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
SAFETY TRAINING CENTER - FUND 49**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 9,924,332 | 9,492,094 | 9,550,814 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 9,924,332 | 9,492,094 | 9,550,814 |
| Fund 49 -- Safety Training Center-State Fund | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 59,551 | 181,679 | 100,000 |
| | Total Object Category 48000 | 59,551 | 181,679 | 100,000 |
| | Total Revenues | 59,551 | 181,679 | 100,000 |
| Expenditures | | | | |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55100 | Personal Contract Services | 23,327 | 20,676 | 21,000 |
| 55700 | Legal / Regulatory Expenses | 608 | 12,414 | 4,000 |
| 55800 | Other Services & Expenses | - | - | 29,062 |
| | Total Object Category 55000 | 23,935 | 33,090 | 54,062 |
| Object Category 56000 -- Capital Outlay | | | | |
| 56200 | Buildings | 467,854 | 89,869 | 9,339,991 |
| | Total Object Category 56000 | 467,854 | 89,869 | 9,339,991 |
| | Total Expenditures | 491,789 | 122,959 | 9,394,053 |
| | Ending Fund Balance | 9,492,094 | 9,550,814 | 256,761 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
BOOK STORE FUND - FUND 51**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|---|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 367,733 | 4,077,695 | 6,347,439 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 367,733 | 4,077,695 | 6,347,439 |
| Fund 51 -- Bookstore | | | | |
| Revenues | | | | |
| Minor Object 48800 -- Local Revenue | | | | |
| 48800 | Sales | 1,405,922 | 1,820,773 | 1,820,773 |
| 48800 | Other Local Income | 13,596 | 94,214 | 75,000 |
| | Total Object Category 48000 | 1,419,518 | 1,914,987 | 1,895,773 |
| Minor Object 48900 -- ROLLUP - Contributions | | | | |
| 48900 | Contributions In | 6,928,455 | 2,636,455 | - |
| | | 6,928,455 | 2,636,455 | - |
| | Total Revenues | 8,347,973 | 4,551,442 | 1,895,773 |
| Expenditures | | | | |
| Purchases, Expenditures/Appropriations | | | | |
| | Purchases | 1,016,922 | 1,337,459 | 1,337,459 |
| | Freight In | 44,425 | 53,033 | 53,033 |
| | Freight Out | 24,508 | 21,073 | 21,073 |
| | Purchases, Expenditures/Appropriations Total | 1,085,855 | 1,411,565 | 1,411,565 |
| Salaries & Benefits | | | | |
| | Payroll | 503,997 | 545,212 | 595,507 |
| | Fringe Benefits | 224,335 | 217,112 | 324,373 |
| | Salaries & Benefits Total | 728,332 | 762,324 | 919,880 |
| Operating Expenses | | | | |
| | VISA / MasterCard | 42,267 | 50,434 | 75,000 |
| | Other | 48,156 | 57,375 | 57,375 |
| | Operating Expenses Total | 90,423 | 107,809 | 132,375 |
| Non-Operating Expenses | | | | |
| | Auxiliary Services Support | - | - | - |
| | Security | - | - | - |
| | Other (Clear Prior Years Payroll Liability) | 2,733,401 | - | - |
| | Non-Operating Expenses | 2,733,401 | - | - |
| | Total Expenditures | 4,638,011 | 2,281,698 | 2,463,820 |
| | Ending Fund Balance | 4,077,695 | 6,347,439 | 5,779,392 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
WORKERS COMP FUND - FUND 61**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 602,594 | 935,560 | 1,290,888 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 602,594 | 935,560 | 1,290,888 |
| Fund 61 -- Workers' Compensation | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 2,223,709 | 2,511,707 | 1,995,299 |
| | Total Object Category 48000 | 2,223,709 | 2,511,707 | 1,995,299 |
| | Total Revenues | 2,223,709 | 2,511,707 | 1,995,299 |
| Expenditures | | | | |
| Object Category 52000 -- Classified Salaries | | | | |
| 52100 | Classified Full-Time Salaries | 70,503 | 75,679 | 84,952 |
| | Total Object Category 52000 | 70,503 | 75,679 | 84,952 |
| Object Category 53000 -- Employee Benefits | | | | |
| 53200 | PERS Retirement Contributions | 14,627 | 19,200 | 22,644 |
| 53300 | OASDI / Medicare Contributions | 5,250 | 5,797 | 6,501 |
| 53400 | Health And Welfare Contributio | 9,124 | 9,249 | 9,230 |
| 53500 | Unemployment Insurance Contrib | 341 | 335 | 43 |
| 53600 | Workers' Comp Contributions | 1,496 | 1,700 | 1,799 |
| 53700 | H&W-Cash in Lieu | 210 | 210 | - |
| 53900 | Other Benefits Contributions | 529 | 605 | 680 |
| | Total Object Category 53000 | 31,577 | 37,096 | 40,897 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55400 | Insurance Premiums | 1,788,663 | 2,043,604 | 2,056,745 |
| 55800 | Other Services & Expenses | - | - | 50,000 |
| | Total Object Category 55000 | 1,788,663 | 2,043,604 | 2,106,745 |
| | Total Expenditures | 1,890,743 | 2,156,379 | 2,232,594 |
| | Ending Fund Balance | 935,560 | 1,290,888 | 1,053,593 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 203,063 | 736,496 | 1,461,829 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 203,063 | 736,496 | 1,461,829 |
| Fund 62 -- Property & Liability | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 1,574 | 18,663 | 5,000 |
| 48900 | Contributions In | 1,771,771 | 2,071,771 | 2,278,949 |
| | Total Object Category 48000 | 1,773,345 | 2,090,434 | 2,283,949 |
| | Total Revenues | 1,773,345 | 2,090,434 | 2,283,949 |
| Expenditures | | | | |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54300 | Instructional Supplies | - | - | - |
| 54500 | Non-Instructional Supplies | 24,197 | 8,972 | 35,433 |
| | Total Object Category 54000 | 24,197 | 8,972 | 35,433 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55400 | Insurance Premiums | 1,133,353 | 1,199,103 | 2,216,949 |
| 55700 | Legal / Regulatory Expenses | 41,458 | 112,265 | 5,000 |
| 55800 | Other Services & Expenses | 415 | 560 | 2,000 |
| | Total Object Category 55000 | 1,175,226 | 1,311,928 | 2,223,949 |
| Object Category 56000 -- Capital Outlay | | | | |
| 56400 | Equipment | 40,488 | 44,201 | 67,304 |
| | Total Object Category 56000 | 40,488 | 44,201 | 67,304 |
| | Total Expenditures | 1,239,911 | 1,365,102 | 2,326,686 |
| | Ending Fund Balance | 736,496 | 1,461,829 | 1,419,092 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 843,480 | 388,189 | 172,521 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 843,480 | 388,189 | 172,521 |
| Fund 63 -- Dental Self-Insurance | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | - | 633,572 | 1,215,288 |
| | Total Object Category 48000 | - | 633,572 | 1,215,288 |
| | Total Revenues | - | 633,572 | 1,215,288 |
| Expenditures | | | | |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55700 | Legal/Regulatory Expenses | 455,291 | 849,240 | 1,215,288 |
| | Total Object Category 55000 | 455,291 | 849,240 | 1,215,288 |
| | Total Expenditures | 455,291 | 849,240 | 1,215,288 |
| | Ending Fund Balance | 388,189 | 172,521 | 172,521 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 31,099,526 | 29,228,507 | 31,011,465 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 31,099,526 | 29,228,507 | 31,011,465 |
| Fund 69 -- OPEB - Irrevocable Trust Fund | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 1,722,545 | 1,145,130 | 60,000 |
| 48900 | ROLLUP - Contributions | 3,832,000 | - | - |
| | Total Object Category 48000 | 5,554,545 | 1,145,130 | 60,000 |
| | Total Revenues | 5,554,545 | 1,145,130 | 60,000 |
| Expenditures | | | | |
| Object Category 53000 -- Employee Benefits | | | | |
| 53900 | OBS-Other Benefits | 105,821 | - | - |
| | Total Object Category 53000 | 105,821 | - | - |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55800 | Other Services & Expenses | 7,319,743 | (637,828) | 60,000 |
| | Total Object Category 55000 | 7,319,743 | (637,828) | 60,000 |
| | Total Expenditures | 7,425,564 | (637,828) | 60,000 |
| | Ending Fund Balance | 29,228,507 | 31,011,465 | 31,011,465 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 1,162,695 | 1,221,338 | 1,111,552 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 1,162,695 | 1,221,338 | 1,111,552 |
| Fund 71 -- Associated Students | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 463,870 | 381,448 | 350,000 |
| | Total Object Category 48000 | 463,870 | 381,448 | 350,000 |
| | Total Revenues | 463,870 | 381,448 | 350,000 |
| Expenditures | | | | |
| Object Category 52000 -- Classified Salaries | | | | |
| 52100 | Classified Full-Time Salaries | 56,551 | 72,595 | 141,619 |
| 52300 | Classified Part-Time Salaries | 4,743 | - | - |
| | Total Object Category 52000 | 61,294 | 72,595 | 141,619 |
| Object Category 53000 -- Employee Benefits | | | | |
| 53200 | PERS Retirement Contributions | 12,956 | 15,134 | 37,320 |
| 53300 | OASDI / Medicare Contributions | 4,721 | 5,596 | 10,837 |
| 53400 | Health And Welfare Contributio | 75 | 98 | 157 |
| 53500 | Unemployment Insurance Contrib | 307 | 328 | 623 |
| 53600 | Workers' Comp Contributions | 1,287 | 1,631 | 2,993 |
| 53700 | H&W-Cash in Lieu | 420 | 420 | - |
| 53900 | Other Benefits Contributions | 490 | 581 | 1,134 |
| | Total Object Category 53000 | 20,256 | 23,788 | 53,064 |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54500 | Non-Instructional Supplies | 273,223 | 332,097 | 166,202 |
| | Total Object Category 54000 | 273,223 | 332,097 | 166,202 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55200 | Travel / Conference / Training | 35,527 | 33,755 | 13,000 |
| 55300 | Dues And Memberships | - | - | - |
| 55600 | Rents / Leases And Repairs | 2,789 | 8,720 | 8,000 |
| 55800 | Other Services & Expenses | 12,139 | 11,328 | 3,000 |
| | Total Object Category 55000 | 50,454 | 53,803 | 24,000 |
| Object Category 57000 -- ROLLUP-Other Outgo | | | | |
| 57300 | Other Outgo / Transfers Out | - | 8,951 | - |
| | Total Object Category 57000 | - | 8,951 | - |
| | Total Expenditures | 405,228 | 491,234 | 384,885 |
| | Ending Fund Balance | 1,221,338 | 1,111,552 | 1,076,667 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
STUDENT REPRESENTATION FEES FUND - FUND 72**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 181,832 | 199,189 | 188,630 |
| | Adjustments to Beginning Fund Balance | | | |
| | Adjusted Beginning Fund Balance | 181,832 | 199,189 | 188,630 |
| Fund 72 -- Student Representation Fee | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 91,487 | 63,610 | 60,000 |
| | Total Object Category 48000 | 91,487 | 63,610 | 60,000 |
| | Total Revenues | 91,487 | 63,610 | 60,000 |
| Expenditures | | | | |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55200 | Travel / Conference / Training | 11,344 | 23,025 | 8,600 |
| 55700 | Legal / Regulatory Expenses | - | 5,400 | 5,400 |
| 55800 | Other Services & Expenses | 47,747 | 45,744 | 46,000 |
| | Total Object Category 55000 | 59,091 | 74,169 | 60,000 |
| Object Category 56000 -- Capital Outlay | | | | |
| 56400 | Equipment | 15,040 | - | - |
| | Total Object Category 56000 | 15,040 | - | - |
| | Total Expenditures | 74,131 | 74,169 | 60,000 |
| | Ending Fund Balance | 199,189 | 188,630 | 188,630 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 2,648,465 | 2,504,418 | 2,915,192 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 2,648,465 | 2,504,418 | 2,915,192 |
| Fund 74 -- Student Financial Aid | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48100 | Federal Revenue | 45,522,612 | 33,852,785 | 41,304,690 |
| 48600 | State Revenue | 10,016,096 | 10,172,737 | 24,338,596 |
| 48800 | Local Revenue | 127,874 | 162,576 | - |
| 48900 | Contributions In | 1,478,783 | 1,883,973 | 241,500 |
| | Total Object Category 48000 | 57,145,365 | 46,072,070 | 65,884,786 |
| | Total Revenues | 57,145,365 | 46,072,070 | 65,884,786 |
| Expenditures | | | | |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54300 | Instructional Supplies | - | - | - |
| | Total Object Category 54000 | - | - | - |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55800 | Other Services & Expenses | 2,284 | 6,683 | 7,017 |
| | Total Object Category 55000 | 2,284 | 6,683 | 7,017 |
| Object Category 57000 -- ROLLUP-Other Outgo | | | | |
| 57500 | Student Financial Aid | 57,170,889 | 45,471,478 | 65,678,935 |
| 57600 | Other Payments To/For Students | 116,239 | 183,136 | 198,834 |
| | Total Object Category 57000 | 57,287,128 | 45,654,614 | 65,877,769 |
| | Total Expenditures | 57,289,412 | 45,661,297 | 65,884,786 |
| | Ending Fund Balance | 2,504,418 | 2,915,192 | 2,915,192 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--------|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 396,901 | 844,865 | 1,224,988 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 396,901 | 844,865 | 1,224,988 |

Fund 79 -- Auxiliary Services

Revenues

Object Category 48000 -- Revenue

| | | | | |
|-------|------------------------------------|-------------------|----------------|-------------------|
| 48800 | Local Revenue | 61,577.95 | 469,328 | 198,669.00 |
| 48900 | Contributions In | 426,996.60 | 166,059 | - |
| | Total Object Category 48000 | 488,574.55 | 635,387 | 198,669.00 |

Total Revenues

| | | |
|-------------------|----------------|-------------------|
| 488,574.55 | 635,387 | 198,669.00 |
|-------------------|----------------|-------------------|

Expenditures

Object Category 52000 -- Classified Salaries

| | | | | |
|-------|------------------------------------|----------|---------------|------------------|
| 52300 | PT-Non Instr Salaries | - | 61,619 | 11,000.00 |
| | Total Object Category 52000 | - | 61,619 | 11,000.00 |

Object Category 53000 -- Employee Benefits

| | | | | |
|-------|------------------------------------|----------|--------------|---------------|
| 53200 | PERS Retirement Contributions | - | 882 | 54.00 |
| 53300 | OASDI / Medicare Contributions | - | 4,582 | 211.00 |
| 53500 | Unemployment Insurance Contrib | - | 249 | - |
| 53600 | Workers' Comp Contributions | - | 1,380 | - |
| 53900 | Other Benefits Contributions | - | 484 | - |
| | Total Object Category 53000 | - | 7,577 | 265.00 |

Object Category 54000 -- Books & Supplies Pool

| | | | | |
|-------|------------------------------------|------------------|---------------|-------------------|
| 54300 | Instructional Supplies | - | - | 89,916.00 |
| 54500 | Non-Instructional Supplies | 40,610.07 | 67,520 | 111,970.00 |
| | Total Object Category 54000 | 40,610.07 | 67,520 | 201,886.00 |

Object Category 55000 -- Other Operating Expenses & Services

| | | | | |
|-------|------------------------------------|----------|---------------|------------------|
| 55600 | Rents/ Leases And Repairs | - | 10,355 | - |
| 55800 | Other Services & Expenses | - | 11,348 | 21,000.00 |
| | Total Object Category 55000 | - | 21,703 | 21,000.00 |

Object Category 56000 -- Capital Outlay

| | | | | |
|-------|------------------------------------|----------|-----------------|----------|
| 56400 | Equipment | - | (27,946) | - |
| | Total Object Category 56000 | - | (27,946) | - |

Object Category 57000 -- ROLLUP-Other Outgo

| | | | | |
|-------|------------------------------------|----------|----------------|----------|
| 57300 | Other Outgo / Transfers Out | - | 124,792 | - |
| | Total Object Category 57000 | - | 124,792 | - |

Total Expenditures

| | | |
|------------------|----------------|-------------------|
| 40,610.07 | 255,265 | 234,151.00 |
|------------------|----------------|-------------------|

Ending Fund Balance

| | | |
|-------------------|------------------|---------------------|
| 844,865.48 | 1,224,988 | 1,189,505.50 |
|-------------------|------------------|---------------------|

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|---|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 20,659 | 72,154 | 71,206 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 20,659 | 72,154 | 71,206 |
| Fund 81 -- Student Organizations | | | | |
| Revenues | | | | |
| Object Category 48000 -- Revenue | | | | |
| 48800 | Local Revenue | 64,559 | 39,802 | 91,701 |
| 48900 | ROLLUP - Contributions | - | 8,951 | - |
| | Total Object Category 48000 | 64,559 | 48,753 | 91,701 |
| | Total Revenues | 64,559 | 48,753 | 91,701 |
| Expenditures | | | | |
| Object Category 52000 -- Classified Salaries | | | | |
| 52300 | Classified Part-Time Salaries | - | 1,100 | - |
| | Total Object Category 52000 | - | 1,100 | - |
| Object Category 53000 -- Employee Benefits | | | | |
| 53200 | PERS Retirement Contributions | - | 28 | - |
| 53300 | OASDI / Medicare Contributions | - | 68 | - |
| 53500 | Unemployment Insurance Contrib | - | 2 | - |
| 53600 | Workers' Comp Contributions | - | 25 | - |
| 53900 | Other Benefits Contributions | - | 9 | - |
| | Total Object Category 53000 | - | 131 | - |
| Object Category 54000 -- Books & Supplies Pool | | | | |
| 54500 | Non-Instructional Supplies | 13,064 | 48,624 | 122,944 |
| | Total Object Category 54000 | 13,064 | 48,624 | 122,944 |
| Object Category 55000 -- Other Operating Expenses & Services | | | | |
| 55200 | Travel / Conference / Training | - | (155) | - |
| | Total Object Category 55000 | - | (155) | - |
| | Total Expenditures | 13,064 | 49,701 | 122,944 |
| | Ending Fund Balance | 72,154 | 71,206 | 39,963 |

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2023-2024 FINAL BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82**

| Object | Title | 6/30/2022 Year-To-Date Actual | 6/30/2023 Unaudited Estimated Actuals | 6/30/2024 Proposed Budget |
|--------|--|-------------------------------------|---|---------------------------------|
| | Beginning Fund Balance | 432,045 | 495,942 | 341,522 |
| | Adjustments to Beginning Fund Balance | - | - | - |
| | Adjusted Beginning Fund Balance | 432,045 | 495,942 | 341,522 |

Fund 82 -- Scholarships & Trust/Agency

Revenues

Object Category 48000 -- Revenue

| | | | | |
|-------|------------------------------------|---------------|---------------|---------------|
| 48100 | Federal Revenue | 3,724 | 7,036 | 11,000 |
| 48800 | Local Revenue | 95,387 | 9,631 | 4,000 |
| | Total Object Category 48000 | 99,111 | 16,667 | 15,000 |

Total Revenues

| | | |
|---------------|---------------|---------------|
| 99,111 | 16,667 | 15,000 |
|---------------|---------------|---------------|

Expenditures

Object Category 52000 -- Classified Salaries

| | | | | |
|-------|------------------------------------|--------------|----------|----------|
| 52300 | Classified Part-Time Salaries | 4,923 | - | - |
| | Total Object Category 52000 | 4,923 | - | - |

Object Category 53000 -- Employee Benefits

| | | | | |
|-------|------------------------------------|------------|----------|----------|
| 53300 | OASDI / Medicare Contributions | 331 | - | - |
| 53500 | Unemployment Insurance Contrib | 13 | - | - |
| 53600 | Workers' Comp Contributions | 104 | - | - |
| 53900 | Other Benefits Contributions | 39 | - | - |
| | Total Object Category 53000 | 487 | - | - |

Object Category 54000 -- Books & Supplies Pool

| | | | | |
|-------|------------------------------------|---------------|------------|--------------|
| 54500 | Non-Instructional Supplies | 26,467 | 938 | 4,000 |
| | Total Object Category 54000 | 26,467 | 938 | 4,000 |

Object Category 55000 -- Other Operating Expenses & Services

| | | | | |
|-------|-------------------------------------|--------------|--------------|---------------|
| 55000 | Other Operating Expenses & Services | 3,337 | 4,090 | 11,000 |
| | Total Object Category 55000 | 3,337 | 4,090 | 11,000 |

Object Category 57000 -- ROLLUP-Other Outgo

| | | | | |
|-------|------------------------------------|----------|----------------|----------|
| 57300 | Other Outgo / Transfers Out | - | 166,059 | - |
| | Total Object Category 57000 | - | 166,059 | - |

Total Expenditures

| | | |
|---------------|----------------|---------------|
| 35,214 | 171,087 | 15,000 |
|---------------|----------------|---------------|

Ending Fund Balance

| | | |
|----------------|----------------|----------------|
| 495,942 | 341,522 | 341,522 |
|----------------|----------------|----------------|

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 1997-98 fiscal year to the current budget year.

| | <u>Appropriations Limit</u> | <u>Appropriations Subject to Limitation</u> |
|---------|-----------------------------|---|
| 1997-98 | \$ 75,578,851 | \$ 48,985,091 |
| 1998-99 | \$ 81,155,550 | \$ 51,901,542 |
| 1999-00 | \$ 85,934,710 | \$ 54,512,196 |
| 2000-01 | \$ 93,129,190 | \$ 57,201,377 |
| 2001-02 | \$ 98,022,090 | \$ 63,819,303 |
| 2002-03 | \$103,164,505 | \$ 68,774,998 |
| 2003-04 | \$109,875,057 | \$ 62,445,993 |
| 2004-05 | \$119,833,780 | \$ 65,884,231 |
| 2005-06 | \$114,794,794 | \$ 73,227,183 |
| 2006-07 | \$107,828,474 | \$ 76,927,336 |
| 2007-08 | \$113,706,443 | \$ 79,443,354 |
| 2008-09 | \$118,431,005 | \$ 90,984,779 |
| 2009-10 | \$133,481,137 | \$ 86,412,986 |
| 2010-11 | \$130,344,538 | \$ 88,418,467 |
| 2011-12 | \$126,487,253 | \$ 83,508,386 |
| 2012-13 | \$123,892,371 | \$ 82,583,171 |
| 2013-14 | \$128,334,220 | \$ 86,063,176 |
| 2014-15 | \$130,228,519 | \$ 87,996,417 |
| 2015-16 | \$140,273,370 | \$ 94,387,564 |
| 2016-17 | \$150,703,049 | \$101,837,703 |
| 2017-18 | \$143,106,563 | \$103,396,407 |
| 2018-19 | \$153,002,197 | \$110,319,750 |
| 2019-20 | \$152,552,960 | \$107,070,804 |
| 2020-21 | \$159,841,442 | \$ 98,207,260 |
| 2021-22 | \$133,939,433 | \$117,432,388 |
| 2022-23 | \$116,558,211 | \$125,125,739 |
| 2023-24 | \$147,957,393 | \$146,363,554 |

DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

| Fiscal Year | District's Assessed Value | |
|-------------|---------------------------|-----------------|
| 1997-98 | \$ | 39,022,162,686 |
| 1998-99 | \$ | 41,547,560,653 |
| 1999-00 | \$ | 44,892,358,442 |
| 2000-01 | \$ | 48,527,922,104 |
| 2001-02 | \$ | 51,402,197,188 |
| 2002-03 | \$ | 54,202,936,075 |
| 2003-04 | \$ | 57,615,538,719 |
| 2004-05 | \$ | 62,478,430,170 |
| 2005-06 | \$ | 68,413,330,820 |
| 2006-07 | \$ | 74,232,431,439 |
| 2007-08 | \$ | 75,338,601,314 |
| 2008-09 | \$ | 80,188,274,640 |
| 2009-10 | \$ | 78,971,635,409 |
| 2010-11 | \$ | 78,650,359,349 |
| 2011-12 | \$ | 79,567,485,800 |
| 2012-13 | \$ | 81,345,190,997 |
| 2013-14 | \$ | 85,591,545,610 |
| 2014-15 | \$ | 88,730,638,166 |
| 2015-16 | \$ | 93,505,304,298 |
| 2016-17 | \$ | 97,932,349,284 |
| 2017-18 * | \$ | 104,654,417,113 |
| 2018-19 * | \$ | 111,035,258,051 |
| 2019-20 * | \$ | 119,378,998,673 |
| 2020-21 * | \$ | 127,001,474,079 |
| 2021-22 * | \$ | 131,132,523,739 |
| 2022-23 * | \$ | 139,366,017,864 |
| 2023-24 | \$ | 147,964,914,153 |

TAX REVENUE ANTICIPATION NOTES ISSUED

| Fiscal Year | Amount | Interest Rate | Issue Date |
|-------------|------------|-----------------|------------|
| 1997-98 | 13,000,000 | 4.00% | 7/1/1999 |
| 1998-99 | 13,105,000 | 3.74% | 7/1/1998 |
| 1999-00 | 13,000,000 | 4.00% | 7/1/1999 |
| 2000-01 | 5,000,000 | 5.00% | 7/5/2000 |
| 2001-02 | 3,695,000 | 4.25% | 7/3/2001 |
| 2002-03 | 8,295,000 | 3.00% | 7/1/2002 |
| 2003-04 | N/A | N/A | N/A |
| 2004-05 | 4,155,000 | 2.25% | 7/1/2004 |
| 2005-09 | N/A | N/A | N/A |
| 2009-10 | 14,775,000 | 1.25% | 7/1/2009 |
| 2010-11 | 8,850,000 | 2.00% | 7/1/2010 |
| 2011-12 | 17,000,000 | 2.00% | 7/1/2011 |
| 2011-12 | 10,000,000 | 2.00% | 3/1/2012 |
| 2012-13 | 10,000,000 | 2.00% | 7/1/2012 |
| 2012-13 | 17,000,000 | 2.00% | 12/1/2012 |
| 2013-19 | N/A | N/A | N/A |
| 2020-21 | N/A | N/A | N/A |
| 2021-22 | N/A | N/A | N/A |
| 2022-23 | N/A | N/A | N/A |
| 2023-24 | | not anticipated | |

* Source: KNN Advisors

Budget Development Criteria

The 2023-24 budget reflects the continuing goals identified by El Camino College.

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 annual 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 baseline budget and continues into future years. 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 all 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 2023-24

The 2023-24 budget reflects the mission and strategic initiatives identified by El Camino College.

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.

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.

BASE REVENUE

Prior Revenue Calculation Methods and Legislation History

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

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

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

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

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

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

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

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

Final 2023-24 Student Centered Funding Formula Rates

| Allocations | 2022-23 SCFF Rates | 2023-24 SCFF Rates | Change from 2022-23 | Percent Change ¹ |
|------------------------------------|--------------------|--------------------|---------------------|-----------------------------|
| Base Credit | \$4,840 | \$5,238 | \$398 | 8.22% |
| Supplemental Point Value | \$1,145 | \$1,239 | \$94 | 8.22% |
| Student Success Main Point Value | \$675 | \$730 | \$55 | 8.22% |
| Student Success Equity Point Value | \$170 | \$184 | \$14 | 8.22% |
| Incarcerated Credit | \$6,788 | \$7,346 | \$558 | 8.22% |
| Special Admit Credit | \$6,788 | \$7,346 | \$558 | 8.22% |
| CDCP | \$5,907 | \$6,642 | \$1,020 | 8.22% |
| Non-Credit | \$4,082 | \$4,417 | \$335 | 8.22% |

1 While the May Revision indicated the COLA would be 8.22%, the State has initially delivered only 5.74% equating to a current shortfall of \$ 3,478,764.

Student Centered Funding Formula 2023-24

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 \$5,238. 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 2023-24, the growth factor is 0.5%.

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 \$1,239 per point for each of the three metrics.

Student Success Allocation – Represents 10% of the formula and is paid at \$730 per total points computed using the metrics below. Three (3) substantive changes were made to the student success allocation in 2020-21:

Factors are counted using a three-year average for the student success measure in the allocation. Therefore, for instance, 2020-21 data is calculated based on prior year (2019-20), prior prior year (2018-19), and prior prior prior year’s (2017-18) data. Furthermore, the SCFF only counts 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. Beginning in 2021-22, a student must have completed 12 or more units in the district, exited the California Community College system in the following year, and enrolled in a four-year institution in that same year in order for the District to receive apportionment.

| Metric | Points | Value/Point ^{1,2} |
|---|---------------|-----------------------------------|
| Highest of BA/BS, AA/AS, ADT, Credit Certificate | 3 | \$660 |
| Completion of transfer-level math and English in 1 st year | 2 | \$660 |
| Transfer to a 4-year college or university | 1.5 | \$660 |
| Completion of 9 or more CTE units | 1 | \$660 |
| Regional Living Wage within 1 year | 1 | \$660 |

¹ Additional \$167 per point is added for meeting Equity components.

² Rates are adjusted annually by COLA

An additional \$167 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$167 per total points computed in the above metrics at one and one-half times the point value above for students who receive a Pell grant.

Hold Harmless – The budget continues the implementation of the Student-Centered Funding Formula and provides a 0.5% enrollment growth funding and a statutory COLA rate of 6.56%. The budget extends and modifies the formula’s hold harmless (minimum revenue) provision by two years, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions or deficits and will re-bench the revenues earned by the district in 2024-25 to serve as a minimum or “floor” below which revenues will not fall beginning in 2025-26. Beginning in 2025-26, if a district is in Hold Harmless, it will no longer receive subsequent COLA’s as a part of Hold Harmless protections.

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 2023-24 allocations from the State include, but are not limited to:

- Adult Education funding Increase – ECC = \$844K
- EOP&S funding increase – ECC = \$239K
- DSPS funding increase – ECC = \$225K
- All other previous One-time allocations for special projects have been removed from this budget

The following planning factors have also been included in the FY 2023-24 Budget:

| Factor | 2021-22 | 2022-23 | 2023-24 |
|---|----------------|----------------|----------------|
| Cost-of-living adjustment (COLA) | 0.00% | 5.07% | 6.56% |
| State Lottery fund per FTES | \$237.00 | \$237.00 | \$237.00 |
| Mandates Block Grant funding per FTES | \$30.16 | \$30.16 | \$32.68 |
| RSI reimbursement per hour | \$6.45 | \$6.44 | \$6.44 |
| Financial aid administration per College Promise Grant | \$0.91 | \$0.91 | \$0.91 |
| Public Employees' Retirement System (CalPERS) employer contribution rates | 22.91% | 25.37% | 26.68% |
| State Teachers' Retirement System (CalSTRS) employer contribution rates | 16.92% | 19.10% | 19.10% |

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

| Position Description | Division 5000 Presidents Office | Division 5200 Marketing & Communications | Division 6400 Community Advancement | Division 6500 Grants Office/Resource Dev. | Division 6501 Institutional Research & Planning | Grand Total |
|-----------------------------|--|---|--|--|--|--------------------|
| ADMINISTRATIVE ASST I | | | 2.00 | | | 2.00 |
| ADMINISTRATIVE ASST II | | 1.00 | 1.00 | | | 2.00 |
| ASST DIR MARKETING OPERAT | | 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 | | 2.00 | | | | 2.00 |
| DIGITAL MEDIA/COMM COORD | | 1.00 | | | | 1.00 |
| DIR ADULT ED & WORK BASED | | | 1.00 | | | 1.00 |
| DIR CONTRACT EDUCATION | | | 0.75 | | | 0.75 |
| DIR GRANTS DEV & MGMT | | | | 1.00 | | 1.00 |
| DIR INTN'L STUDENT PROG | | | 0.25 | | | 0.25 |
| DIR PUBLIC INFO/GOV RELAT | | 1.00 | | | | 1.00 |
| DIR RESEARCH & PLANNING | | | | | 1.00 | 1.00 |
| DIRECTOR COMMUNITY ED | | | 1.00 | | | 1.00 |
| EXEC ASST TO PRES/OFF MGR | 1.00 | | | | | 1.00 |
| EXEC DIR MARKETING & COMM | | 1.00 | | | | 1.00 |
| EXEC DIR OF FOUNDATION | 0.50 | | | | | 0.50 |
| FOUNDATION FINANCIAL OFFI | 0.75 | | | | | 0.75 |
| 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 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 |
| WEB MASTER | | 1.00 | | | | 1.00 |
| Grand Total | 11.25 | 12.00 | 13.11 | 1.89 | 4.00 | 42.25 |

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

| Postion Description | Division 8500 Human Resources | Grand Total |
|----------------------------|--|--------------------|
| ADMINISTRATIVE ASST II | 1.00 | 1.00 |
| ASST TO VICE PRESIDENT | 1.00 | 1.00 |
| BENEFITS ADVISOR | 1.00 | 1.00 |
| COUNSELOR F/T | 0.30 | 0.30 |
| DIR TITLE IX DIV & INCLUS | 1.00 | 1.00 |
| DIRECTOR HUMAN RESOURCES | 1.00 | 1.00 |
| HR SERVICE PARTNER | 4.00 | 4.00 |
| HUMAN RESOURCES ANALYST | 1.50 | 1.50 |
| HUMAN RESOURCES TECH | 3.00 | 3.00 |
| PROGRAM COORDINATOR | 1.00 | 1.00 |
| VICE PRESIDENT | 1.00 | 1.00 |
| Grand Total | 15.80 | 15.80 |

**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 2000 Natural Sciences | Division 2100 Mathematical Sciences | Division 2200 Health Sciences & Athletics | Division 2600 Instructional Services | Grand Total |
|---------------------------|---|--|---------------------------|----------------------------|-----------------------------|----------------------|--------------------------------------|---|---|--|---------------|
| ACCOMPANIST-PIANO | | | | 2.00 | | | | | | | 2.00 |
| ACCOUNTING ASST 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 | 1.00 | 1.00 | 1.00 | 3.00 | | 11.00 |
| ADMINISTRATIVE CLERK | 1.00 | 1.00 | | | 1.00 | | | | | | 3.00 |
| AFT F/T | 3.70 | 51.50 | 23.95 | 24.60 | 49.63 | 22.25 | 41.32 | 38.20 | 36.00 | 1.27 | 292.42 |
| ASSOCIATE DEAN | | 1.00 | | 1.00 | 1.00 | 1.00 | | 1.00 | | 1.00 | 6.00 |
| ASST TO VICE PRESIDENT | 1.00 | | | | | | | | | | 1.00 |
| ATHLETIC & PHYS ED ATTEND | | | | | | | | | 3.00 | | 3.00 |
| ATHLETIC SPECIALIST | | | | | | | | | 1.00 | | 1.00 |
| ATHLETIC STUDENT SVCS ADV | | | | | | | | | 1.00 | | 1.00 |
| ATHLETIC TRAINER | | | | | | | | | 2.00 | | 2.00 |
| BUDGET SPECIALST | | | | | | 1.00 | | | | | 1.00 |
| CHIEF POLICE/DIR PUBL SVC | | | | | | 0.50 | | | | | 0.50 |
| CLERICAL ASSISTANT | 1.00 | 1.00 | | | | 1.00 | | | 1.50 | | 4.50 |
| COSMETOLOGY ASSISTANT | | | | | | 2.00 | | | | | 2.00 |
| COSTUME TECHNICIAN | | | | 1.00 | | | | | | | 1.00 |
| COUNSELOR F/T | 0.70 | | | | | | | | | 0.30 | 1.00 |
| CURRICULUM SPECIALIST | 1.00 | | | | | | | | | | 1.00 |
| DEAN | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 9.00 |
| DIGITAL MEDIA PRODUCER | | | | | | | | | | 1.00 | 1.00 |
| DIR CAREER TECHNICAL ED | | | | | | 1.00 | | | | | 1.00 |
| DIR CENTER FOR THE ARTS | | | | 1.00 | | | | | | | 1.00 |
| DIR CONTRACT EDUCATION | 0.25 | | | | | | | | | | 0.25 |
| DIR GALLERY & MUSEUM PROG | | | | 1.00 | | | | | | | 1.00 |
| DIR PUBLIC SAFETY ED | | | | | | 1.00 | | | | | 1.00 |
| DIRECTOR ATHLETICS | | | | | | | | | 1.00 | | 1.00 |
| DIRECTOR LEARNING RESOURC | | | | | | | | | | 1.00 | 1.00 |
| DIRECTOR OF MESA | | | | | | | | 1.00 | | | 1.00 |
| DIRECTOR OF NURSING | | | | | | | | | 1.00 | | 1.00 |
| DUAL ENROLLMENT COORD-SUP | 1.00 | | | | | | | | | | 1.00 |
| ENROLLMENT DATA ANALYST | 1.00 | | | | | | | | | | 1.00 |
| EVENT SPECIALIST | | | | 1.00 | | | | | | | 1.00 |
| FACULTY COORDINATOR | | | | | | | | | | 1.00 | 1.00 |
| IND & TECHNOLOGY TECH SUP | | | | | | 1.00 | | | | | 1.00 |
| INSTRUCTIONAL ASSOCIATE | | | 1.00 | | | | | | | | 1.00 |
| INSTRUCTIONAL DESIGNER | | | | | | | | | | 1.00 | 1.00 |
| INSTRUCTIONAL TECHNICIAN | | | | | | 1.00 | | | | | 1.00 |
| JOB PLACEMENT SPECIALIST | | | | | | 1.00 | | | | | 1.00 |
| LAB TECHNICIAN II | | | | 1.00 | | | 9.00 | | | | 10.00 |
| LEARNING MANG SYS SPECIAL | | | | | | | | | | 1.00 | 1.00 |
| LIB & LEARN RES SPECIALIS | | | | | | | | | | 6.00 | 6.00 |
| LIB & LEARN RES TECH I | | | | | | | | | | 4.00 | 4.00 |
| LIB & LEARN RES TECH II | | | | | | | | | | 4.00 | 4.00 |
| LIB MEDIA TECH V | | | | | | | | 1.00 | | | 1.00 |
| LIBRARIAN | 0.30 | | | | | | | | | 6.70 | 7.00 |
| MACHINE TOOL TECHNICIAN | | | | | | 1.00 | | | | | 1.00 |
| PATHWAYS PROGRAM COORD | | | | | | 1.00 | | | | | 1.00 |
| PROFESSIONAL DEVELOP SPEC | | | | | | | | | | 2.00 | 2.00 |
| PROGRAM COORDINATOR | | | | | | | | 1.00 | | | 1.00 |
| PROJECT SPECIALIST | | | | 1.00 | | 1.00 | | | | 1.00 | 3.00 |
| RESEARCH ANALYST | | | | | | 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 | 1.00 | | 7.00 |
| SPORT INFO SPECIALIST | | | | | | | | | 1.00 | | 1.00 |
| STAGE MANAGER | | | | 1.00 | | | | | | | 1.00 |
| STUDENT SVCS TECHNICIAN | | | | | | | 1.00 | | | | 1.00 |
| THEATRE MANAGER | | | | 1.00 | | | | | | | 1.00 |
| THEATRE PROD MANAGER | | | | 1.00 | | | | | | | 1.00 |
| THEATRE TECHNICIAN | | | | 3.00 | | | | | | | 3.00 |
| TICKET OFFICE COORDINATOR | | | | 1.00 | | | | | | | 1.00 |
| TOOL RM/INSTR EQUIP TECH | | | | | | 6.00 | | | | | 6.00 |
| USER SUPPORT TECHNICIAN | | | | | | | | | | 1.00 | 1.00 |
| VICE PRESIDENT | 1.00 | | | | | | | | | | 1.00 |
| Grand Total | 12.95 | 56.50 | 27.95 | 43.60 | 54.63 | 47.75 | 54.32 | 45.20 | 53.50 | 33.27 | 429.67 |

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

| Position Description | Division 1006 Student Equity & Achievement | Division 3100 Special Resource Center | Division 6000 VP Student Services | Division 6100 Enrollment Services | Division 6105 Veterans Services | Division 6200 Counseling / Student Success | Division 6201 Student Success | Division 6900 Health Services | Division 7600 Student Support Services | Division 7620 Student Financial Aid | Division 8900 Campus Police Department | Grand Total |
|---------------------------|--|--|---|---|------------------------------------|--|----------------------------------|----------------------------------|--|---|--|---------------|
| ACAD RECORDS EVALUATOR | 1.00 | | | 7.00 | | | | | 1.00 | | 0.50 | 8.00 |
| ACCOUNTING ASST II | | | | | | | | | | | | 1.50 |
| ACCOUNTING OFFICER | 0.42 | 0.58 | | | | | | | | | | 2.00 |
| ADMINISTRATIVE ASST I | 1.00 | | | 1.00 | | | 1.00 | | 1.00 | 1.00 | | 5.00 |
| ADMINISTRATIVE ASST II | | 1.00 | | 1.00 | | 1.00 | 1.00 | | 1.00 | | 1.00 | 6.00 |
| ADMINISTRATIVE CLERK | 1.00 | | | | | 1.00 | | | | | 1.00 | 3.00 |
| ADMIS & RECORDS SPECIALIS | | | | 3.00 | | | | | | | | 3.00 |
| ADMIS & RECORDS TECH II | | | | 4.00 | | | | | | | | 4.00 |
| ADMIS & RECORDS TECH I | | | | 3.00 | | | | | | | | 3.00 |
| ADMISSIONS & RECORDS SUPV | | | | 1.00 | | | | | | | | 1.00 |
| AFT F/T | 1.07 | 6.75 | | | | 0.52 | | | | | | 8.33 |
| ASSESSMENT SPECIALIST | | | | 1.00 | | | | | | | | 1.00 |
| ASSISTIVE COMP TECH SPEC | | 1.75 | | | | | | | | | | 1.75 |
| ASSOC DEAN COUNS/STUDENT | 1.00 | | | | | | | | | | | 1.00 |
| ASST DIR EOP&S/CALWORKS | | | | | | | 1.00 | | | | | 1.00 |
| ASST DIR FINANCIAL AID | | | | | | | | | | 1.00 | | 1.00 |
| ASST DIR VETERAN SERVICES | 1.00 | | | | | | | | | | | 1.00 |
| ASST TO VICE PRESIDENT | | | 1.00 | | | | | | | | | 1.00 |
| CAMPUS POLICE OFFICER | | | | | | | | | | | 10.00 | 10.00 |
| CAMPUS POLICE SERGEANT | | | | | | | | | | | 2.00 | 2.00 |
| CAMPUS SECURITY & ACCESS | | | | | | | | | | | 1.00 | 1.00 |
| CAWKS CASE MGMT SVCS COOR | | | | | | | 1.00 | | | | | 1.00 |
| CHIEF POLICE/DIR PUBL SVC | | | | | | | | | | | 0.50 | 0.50 |
| CLEARY ACT COMP COORD | | | | | | | | | | | 1.00 | 1.00 |
| CLERICAL ASSISTANT | 1.00 | | | | | 1.00 | | | | | | 2.00 |
| CLERK | | | | 1.00 | | | | | | | | 1.00 |
| COUNSELOR F/T | 9.00 | 3.00 | | 1.00 | | 28.70 | 4.00 | | | | | 45.70 |
| DEAN | | | | 1.00 | | 1.00 | | | 1.00 | | | 3.00 |
| DIR INTN'L STUDENT PROG | | | | 0.75 | | | | | | | | 0.75 |
| DIR OF STUDENT DEVELOPMT | | | | | | | | | 1.00 | | | 1.00 |
| DIR OUTREACH & SCHOOL REL | | | | 1.00 | | | | | | | | 1.00 |
| DIR SPECIAL RESOURCES | | 1.00 | | | | | | | | | | 1.00 |
| DIR STUDENT EQUITY & ACHI | 1.00 | | | | | | | | | | | 1.00 |
| DIRECTOR EOP&S | | | | | | 1.00 | | | | | | 1.00 |
| DIRECTOR OF FINANCIAL AID | | | | | | | | | | 1.00 | | 1.00 |
| ENROLLMENT SERVICES SUPV | | | | 1.00 | | | | | | | | 1.00 |
| ESL COORDINATOR | | | | 1.00 | | | | | | | | 1.00 |
| F/T CLINICAL PSYCHOLOGIST | | | | | | | | | 1.00 | | | 1.00 |
| FACULTY COORDINATOR | | | | | | 1.00 | | | | | | 1.00 |
| FINANCIAL AID ADVISOR | | | | | | | | | | 10.00 | | 10.00 |
| FINANCIAL AID ASSISTANT | | | | | | | | | | 5.00 | | 5.00 |
| FINANCIAL AID SUPV | | | | | | | | | | 1.00 | | 1.00 |
| INST'NL SERV ADVISOR DSPS | | 2.00 | | | | | | | | | | 2.00 |
| NURSE F/T | | | | | | | | 3.00 | | | | 3.00 |
| NURSE PRACTITIONER | | | | | | | | 2.00 | | | | 2.00 |
| OPERATIONS OFFICER F1 VIS | | | | 1.00 | | | | | | | | 1.00 |
| PLANNING ANALYST | | | | 1.00 | | | | | | | | 1.00 |
| POLICE OFF. TRAINEE | | | | | | | | | | | 3.00 | 3.00 |
| PROGRAM COORD - SSS STEM | 1.00 | | | | | | | | | | | 1.00 |
| PROGRAM COORDINATOR | 0.97 | | | 2.00 | | 1.79 | 1.00 | | 0.23 | | | 6.00 |
| PROJECT SPECIALIST | 1.00 | | | | | | 1.00 | | | | | 2.00 |
| PUBLIC SAFETY DISPATCHER | | | | | | | | | | | 5.00 | 5.00 |
| REGISTRAR | | | | 1.00 | | | | | | | | 1.00 |
| RESEARCH ANALYST | 1.00 | | | | | | | | | | | 1.00 |
| SECRETARY | | | | | | 1.00 | | | | | | 1.00 |
| SENIOR CLERICAL ASSISTANT | | 1.00 | | 2.00 | | | | 1.00 | | | 0.50 | 4.50 |
| SIGN LANGUAGE INTERPRETER | | 3.00 | | | | | | | | | | 3.00 |
| SPEC RESOURCE CTR SUPV | | 1.00 | | | | | | | | | | 1.00 |
| STIPEND POA LONGEVITY | | | | | | | | | | | 3.00 | 3.00 |
| STUDENT ACTIVITIES ADVISO | | | | | | | | | 2.00 | | | 2.00 |
| STUDENT HEALTH SVCS TECH | | | | | | | | 3.00 | | | | 3.00 |
| STUDENT SERVICES ADVISOR | 2.84 | | | | | 3.00 | 3.00 | | 1.16 | 1.00 | | 11.00 |
| STUDENT SUCCESS COORD | 6.00 | | | 2.00 | | 1.50 | 1.50 | 1.00 | 2.00 | 1.00 | | 13.00 |
| STUDENT SVCS SPECIALIST | 3.00 | | 2.00 | 5.00 | 1.00 | 0.33 | 1.00 | | 0.67 | 1.00 | | 14.00 |
| STUDENT SVCS TECHNICIAN | 1.50 | 1.00 | | 1.50 | 1.00 | | 2.00 | | 1.00 | | | 8.00 |
| SYSTEMS PROGRAMMER | 0.95 | | | | | | | | 0.05 | 1.00 | | 2.00 |
| VICE PRESIDENT | | | 1.00 | | | | | | | | | 1.00 |
| Grand Total | 35.75 | 22.08 | 4.00 | 41.25 | 2.00 | 42.84 | 17.50 | 10.00 | 13.12 | 24.00 | 28.50 | 241.03 |

| Budgeted Positions-General Fund Unrestricted Area 05 -- Administrative Services | | | | | | | | | |
|--|--------------------------------------|---|-------------------------------------|--|---|-------------------------------------|--|----------------------------|---------------|
| Position Description | Division 6700 Event Operations | Division 8000 Administrative Services | Division 8250 Fiscal Services | Division 8300 Information Technology Services | Division 8400 Purchasing & Risk Management | Division 8570 Risk Management | Division 8800 Facilities Planning Services | Division 9100 Bookstore | Grand Total |
| ACCOUNTING ASST II | | | 4.00 | | | | | | 4.00 |
| ACCOUNTING ASST III | | | 6.00 | | | | | | 6.00 |
| ACCOUNTING OFFICER | | | 3.00 | | | | | | 3.00 |
| ACCOUNTING TECH II | | | 4.00 | | | | | | 4.00 |
| ACCOUNTING TECHNICIAN | | | 2.00 | | | | | | 2.00 |
| ADA COMPLIANCE OFFICER | | | | | | 1.00 | | | 1.00 |
| ADMINISTRATIVE ASST I | | | | | | | | 1.00 | 1.00 |
| ADMINISTRATIVE ASST II | | | 2.00 | 1.00 | 1.00 | | 2.00 | | 6.00 |
| 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 |
| BOND FISCAL AGENT | | | 1.00 | | | | | | 1.00 |
| BOND PROJECT MANAGER | | | | | | | 1.00 | | 1.00 |
| 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 | | | | | 4.00 | | | | 4.00 |
| CARPENTER | | | | | | | 2.00 | | 2.00 |
| CHIEF TECHNOLOGY OFFICER | | | | 1.00 | | | | | 1.00 |
| CLERK CASHIER | | | 4.00 | | | | | | 4.00 |
| COMPUTER SYS SUPPORT TECH | | | | 8.00 | | | | | 8.00 |
| CUSTODIAL SUPERVISOR | | | | | | | 2.00 | | 2.00 |
| CUSTODIAN | | | | | | | 45.00 | | 45.00 |
| DIR OF EVENT OPERATIONS | 1.00 | | | | | | | | 1.00 |
| DIR OF PROCUREMENT SVCS | | | | | 1.00 | | | | 1.00 |
| DIR WKPL SAFETY & RISK MG | | | | | | 1.00 | | | 1.00 |
| DIRECTOR BOOKSTORE | | | | | | | | 1.00 | 1.00 |
| DIRECTOR INFO TECH SERV | | | | 1.00 | | | | | 1.00 |
| DIRECTOR OF ACCOUNTING | | | 1.00 | | | | | | 1.00 |
| ELECTRICIAN | | | | | | | 2.00 | | 2.00 |
| ENTERPRISE SYS ADMIN | | | | 1.00 | | | | | 1.00 |
| 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 |
| GROUNDS/OPERATIONS SUPERV | | | | | | | 1.00 | | 1.00 |
| GROUNDSKPR-GARD I | | | | | | | 8.00 | | 8.00 |
| GROUNDSKPR-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 |
| INFORMATION SECURITY OFFI | | | | 1.00 | | | | | 1.00 |
| LEAD CUSTODIAN | | | | | | | 2.00 | | 2.00 |
| LEAD LOCKSMITH | | | | | | | 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 |
| PLUMBER | | | | | | | 3.00 | | 3.00 |
| POOL MAINTENANCE TECH | | | | | | | 1.00 | | 1.00 |
| POSITION CONTROL SPECIALI | | | 1.00 | | | | | | 1.00 |
| PROGRAMMER ANALYST | | | | 6.00 | | | | | 6.00 |
| 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 |
| STUDENT BUSINESS OFF SUPV | | | 1.00 | | | | | | 1.00 |
| TECHNICAL SERV SUPERVISOR | | | | 1.00 | | | | | 1.00 |
| TELECOMMUNICATIONS TECH | | | | 2.00 | | | | | 2.00 |
| USER SUPPORT TECHNICIAN | | | | 3.00 | | | | | 3.00 |
| UTILITY WORKER | | | | | | | 8.00 | | 8.00 |
| VICE PRESIDENT | | 1.00 | | | | | | | 1.00 |
| WELDER | | | | | | | 1.00 | | 1.00 |
| Grand Total | 2.00 | 2.00 | 30.00 | 40.00 | 6.00 | 3.00 | 108.50 | 7.00 | 198.50 |

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

| Account Number | Programs | Department # | Department Description | Federal, State, or Local | FY2022-23 Budget | Chng from 2022-23 to 2023-24 | FY 2023-24 Estimated Budget |
|-------------------------------|--------------------------------|--------------|---|--------------------------|----------------------|------------------------------|-----------------------------|
| 48120 | Higher Education Act | 7621 | Federal Work Study | Federal | \$ 500,091 | \$ 149,909 | \$ 650,000 |
| 48140 | TANF/Temp Asst for Needy Fam. | 6405 | TANF | Federal | \$ 92,495 | \$ (54,083) | \$ 38,412 |
| 48140 | TANF/Temp Asst for Needy Fam. | 6408 | DPSS | Federal | \$ 96,260 | \$ (4,813) | \$ 91,447 |
| 48150 | Student Financial Aid | 8116 | ARA - Institutional Portion | Federal | \$ 1,667,994 | \$ (1,667,994) | \$ - |
| 48170 | VTEA-Vocational&TechEd Act | 1102 | VTEA Administration | Federal | \$ - | \$ 770,817 | \$ 770,817 |
| 48190 | Other Federal Revenues | 8116 | ARA - Institutional Portion | Federal | \$ 16,899,303 | \$ (16,899,303) | \$ - |
| 48190 | Other Federal Revenues | 8117 | CRRSA - Institutional Portion | Federal | \$ 1,387,087 | \$ (1,387,087) | \$ - |
| 48190 | Other Federal Revenues | 6486 | Foster Care Ed | Federal | \$ - | \$ 29,989 | \$ 29,989 |
| 48190 | Other Federal Revenues | 7833 | CalFresh Outreach Program | Federal | \$ 38,387 | \$ 8,260 | \$ 46,647 |
| 48190 | Other Federal Revenues | 6400 | Community Advancement | Federal | \$ 103,280 | \$ (38,680) | \$ 64,600 |
| 48190 | Other Federal Revenues | 6105 | VRC-Veterans Ed Outreach | Federal | \$ 45,389 | \$ 45,069 | \$ 90,458 |
| 48190 | Other Federal Revenues | 7120 | GAMAAA Growing Apprenticeships | Federal | \$ - | \$ 163,536 | \$ 163,536 |
| 48190 | Other Federal Revenues | 1214 | Teacher Preparation Pipeline | Federal | \$ 356,628 | \$ (50,461) | \$ 306,167 |
| 48193 | Miscellaneous Federal Revenue | 6459 | Terminal Island-Welding | Federal | \$ 47,700 | \$ 20,130 | \$ 67,830 |
| 48199 | Federal Grant Income | 2183 | MESA UCLA CEED | Federal | \$ 600 | \$ (600) | \$ - |
| 48199 | Federal Grant Income | 6204 | Medical Administrative Activit | Federal | \$ 3,146 | \$ (3,146) | \$ - |
| 48199 | Federal Grant Income | 2189 | LSAMP-Howard University-47.076 | Federal | \$ - | \$ 9,500 | \$ 9,500 |
| 48199 | Federal Grant Income | 6496 | CSMII -SII Workforce Developme | Federal | \$ - | \$ 50,000 | \$ 50,000 |
| 48199 | Federal Grant Income | 7126 | CAZENOE Grant | Federal | \$ 54,755 | \$ 38,633 | \$ 113,388 |
| 48199 | Federal Grant Income | 6523 | CSU Monterey Bay -NSF Partners | Federal | \$ 40,705 | \$ 117,211 | \$ 157,916 |
| 48199 | Federal Grant Income | 7435 | CASCADE Grant | Federal | \$ 4,981 | \$ 246,040 | \$ 251,021 |
| 48199 | Federal Grant Income | 7127 | Warriors STEM Industry Program | Federal | \$ - | \$ 297,500 | \$ 297,500 |
| 48199 | Federal Grant Income | 7643 | Warriors Resource Program | Federal | \$ - | \$ 316,000 | \$ 316,000 |
| 48199 | Federal Grant Income | 6427 | Small Bus. Admin. Prog | Federal | \$ 421,119 | \$ 241,981 | \$ 663,000 |
| 48620 | Categorical Appropriations | 2650 | Library Services Platform | State | \$ 57,640 | \$ (57,640) | \$ - |
| 48620 | Categorical Appropriations | 5009 | EEO Best Practices | State | \$ 118,335 | \$ (118,335) | \$ - |
| 48620 | Categorical Appropriations | 5012 | Campus Safety Sexual Assault P | State | \$ 9,446 | \$ (9,446) | \$ - |
| 48620 | Categorical Appropriations | 6412 | Career Technical Education | State | \$ 53,088 | \$ (53,088) | \$ - |
| 48620 | Categorical Appropriations | 7524 | Emerg FinAid Assailt Suppl | State | \$ (386,063) | \$ 386,063 | \$ - |
| 48620 | Categorical Appropriations | 7833 | CalFresh Outreach Program | State | \$ 3,241 | \$ (3,241) | \$ - |
| 48620 | Categorical Appropriations | 8040 | Higher Ed Std Housing Grant | State | \$ 110,000 | \$ (110,000) | \$ - |
| 48620 | Categorical Appropriations | 8551 | Prof Development - Restricted | State | \$ 3,395 | \$ (3,395) | \$ - |
| 48620 | Categorical Appropriations | 3105 | Access-Print & Electronic Info | State | \$ 11,524 | \$ (1,728) | \$ 9,796 |
| 48620 | Categorical Appropriations | 1415 | Zero Textbook Cost ZTC grant | State | \$ - | \$ 17,000 | \$ 17,000 |
| 48620 | Categorical Appropriations | 6222 | Puente Project | State | \$ 20,020 | \$ - | \$ 20,020 |
| 48620 | Categorical Appropriations | 5010 | Equal Employment Opportunity | State | \$ 136,058 | \$ (86,058) | \$ 50,000 |
| 48620 | Categorical Appropriations | 8345 | Systemwide Tech &Data Security | State | \$ - | \$ 50,000 | \$ 50,000 |
| 48620 | Categorical Appropriations | 6486 | Foster Care Ed | State | \$ 72,448 | \$ (13,672) | \$ 58,776 |
| 48620 | Categorical Appropriations | 1007 | LGBTQ+ | State | \$ 8,332 | \$ 71,603 | \$ 79,935 |
| 48620 | Categorical Appropriations | 7631 | Financial Aid Technology | State | \$ - | \$ 105,000 | \$ 105,000 |
| 48620 | Categorical Appropriations | 1008 | Aut. Autism Strct. Actv. Prog. MANA | State | \$ 1,008 | \$ 115,600 | \$ 116,608 |
| 48620 | Categorical Appropriations | 6231 | Dreamer Resource Liaison Spprt | State | \$ 148,486 | \$ (23,101) | \$ 125,385 |
| 48620 | Categorical Appropriations | 2217 | Nursing Grant | State | \$ 161,075 | \$ - | \$ 161,075 |
| 48620 | Categorical Appropriations | 3106 | Deaf & Hard of Hearing | State | \$ 313,480 | \$ (130,288) | \$ 183,192 |
| 48620 | Categorical Appropriations | 8346 | IT Infrastructure & Cybersecur | State | \$ 120,661 | \$ 97,817 | \$ 218,478 |
| 48620 | Categorical Appropriations | 7638 | Student Food & Housing Support | State | \$ 389,290 | \$ 80,209 | \$ 469,499 |
| 48620 | Categorical Appropriations | 6992 | Health Services-Mental Health | State | \$ 331,829 | \$ - | \$ 331,829 |
| 48620 | Categorical Appropriations | 4750 | EOPS CARE | State | \$ 460,228 | \$ (98,543) | \$ 361,685 |
| 48620 | Categorical Appropriations | 7637 | Basic Needs Centers | State | \$ 14,039 | \$ 453,176 | \$ 467,215 |
| 48620 | Categorical Appropriations | 7402 | Adult Ed Block Grant CAEP | State | \$ 739,358 | \$ (232,463) | \$ 506,895 |
| 48620 | Categorical Appropriations | 4720 | NEXTUP | State | \$ - | \$ 540,722 | \$ 540,722 |
| 48620 | Categorical Appropriations | 6406 | CalWORKS | State | \$ 517,795 | \$ 55,610 | \$ 573,405 |
| 48620 | Categorical Appropriations | 1013 | Guided Pathways | State | \$ 324,848 | \$ 338,322 | \$ 663,170 |
| 48620 | Categorical Appropriations | 7628 | BFAP Admin-SFAA | State | \$ 831,449 | \$ 31,625 | \$ 863,074 |
| 48620 | Categorical Appropriations | 3101 | DPSS | State | \$ 1,795,196 | \$ 99,540 | \$ 1,894,736 |
| 48620 | Categorical Appropriations | 6111 | AB19Calif. College Promise Grt | State | \$ 2,107,673 | \$ (118,915) | \$ 1,988,758 |
| 48620 | Categorical Appropriations | 4790 | EOPS | State | \$ 2,201,412 | \$ (257,565) | \$ 1,943,847 |
| 48620 | Categorical Appropriations | 7634 | Retention & Enroll Dutrch-SB85 | State | \$ 2,106,174 | \$ 478,987 | \$ 2,585,161 |
| 48620 | Categorical Appropriations | 1009 | Strong Workforce Program | State | \$ 1,884,313 | \$ 1,751,901 | \$ 3,636,214 |
| 48620 | Categorical Appropriations | 8110 | COV19 Recovery Blk Gr 2022-23 | State | \$ - | \$ 4,740,674 | \$ 4,740,674 |
| 48620 | Categorical Appropriations | 1006 | SEA Program | State | \$ 7,189,145 | \$ 93,278 | \$ 7,282,423 |
| 48650 | Reimbursed Categorical Program | 1040 | AA CA Open OnlineLibrary-ED | State | \$ 9,241 | \$ (9,241) | \$ - |
| 48650 | Reimbursed Categorical Program | 1410 | CELL Bio Lab Grant | State | \$ - | \$ 37,271 | \$ 37,271 |
| 48650 | Reimbursed Categorical Program | 1454 | i3 Pilot Grant | State | \$ 99,405 | \$ (99,405) | \$ - |
| 48650 | Reimbursed Categorical Program | 2650 | Library Services Platform | State | \$ 18,361 | \$ (18,361) | \$ - |
| 48650 | Reimbursed Categorical Program | 7428 | Economic Opportunity Grant Prg | State | \$ 10,981 | \$ (10,981) | \$ - |
| 48650 | Reimbursed Categorical Program | 6224 | Puente Reporting - Carryover | State | \$ 9,989 | \$ 3,614 | \$ 12,603 |
| 48650 | Reimbursed Categorical Program | 1412 | CELL grant UC Berkeley/emp Sci | State | \$ 73,911 | \$ (113,611) | \$ 39,700 |
| 48650 | Reimbursed Categorical Program | 6232 | NOVA Rising Scholars Network | State | \$ 135,876 | \$ (27,901) | \$ 108,375 |
| 48650 | Reimbursed Categorical Program | 6434 | CapitalInfusionProgram (Go Biz | State | \$ 123,055 | \$ 17,978 | \$ 141,033 |
| 48650 | Reimbursed Categorical Program | 7446 | IT-Flex Apprenticeship Grant | State | \$ 86,453 | \$ 126,685 | \$ 213,138 |
| 48650 | Reimbursed Categorical Program | 7427 | TAEP-Technical Assistance Exp | State | \$ 248,440 | \$ (14,690) | \$ 233,750 |
| 48650 | Reimbursed Categorical Program | 7445 | CA-Bio-Flex Apprentice Pgm | State | \$ 109,359 | \$ 132,891 | \$ 242,250 |
| 48650 | Reimbursed Categorical Program | 2150 | MESA Program | State | \$ 105,211 | \$ - | \$ 105,211 |
| 48650 | Reimbursed Categorical Program | 1010 | Strong Workforce Pgm- Regional | State | \$ 770,664 | \$ 350,443 | \$ 1,121,107 |
| 48650 | Reimbursed Categorical Program | 6227 | Historically Bkck Colleges/Uni | State | \$ 666,150 | \$ 645,800 | \$ 1,311,950 |
| 48650 | Reimbursed Categorical Program | 1414 | Common Course Numbering | State | \$ - | \$ 1,517,250 | \$ 1,517,250 |
| 48680 | State Revenue - Lottery | 1098 | State Lottery | State | \$ 1,479,625 | \$ (165,822) | \$ 1,313,803 |
| 48690 | Other State Revenues/indirect | 7676 | HUNGER FREE CAMPUS | State | \$ (6,372) | \$ (87,367) | \$ 81,195 |
| 48690 | STRB On-Behalf payments/revenu | 8107 | STRB On-Behalf | State | \$ 294,074 | \$ (294,074) | \$ - |
| 48699 | Other Misc State Rev | 7623 | LAEP-Learning-Aligned Empl Pr | State | \$ - | \$ 5,233,058 | \$ 5,233,058 |
| 48830 | Contract Services | 6464 | DW) Standards for Training Certif & Watch Kee | Local | \$ 413 | \$ (413) | \$ - |
| 48830 | Contract Services | 7199 | STCW Basic & Advanced | Local | \$ 6,655 | \$ (6,655) | \$ - |
| 48872 | Community ED class fees | 6402 | EI Camino Language Academy/ECLA | Local | \$ 182,938 | \$ (159,288) | \$ 23,650 |
| 48872 | Community ED class fees | 6401 | Community Education | Local | \$ 692,126 | \$ (164,719) | \$ 527,407 |
| 48876 | Health Fees | 6930 | Health Fees-Summer | Local | \$ 141,193 | \$ (21,191) | \$ 120,002 |
| 48876 | Health Fees | 6920 | Health Fees-Spring | Local | \$ 377,377 | \$ (65,401) | \$ 311,976 |
| 48876 | Health Fees | 6910 | Health Fees-Fall Semester | Local | \$ 387,561 | \$ (56,154) | \$ 331,407 |
| 48876 | Health Fees | 6900 | Student Health Services | Local | \$ - | \$ 1,153,164 | \$ 1,153,164 |
| 48881 | Parking Fees | 8082 | Parking Misc Income | Local | \$ 33 | \$ 17 | \$ 50 |
| 48881 | Parking Fees | 8080 | Parking Services | Local | \$ 50 | \$ 50 | \$ 100 |
| 48881 | Parking Fees | 8081 | Parking Fees Permit Machines | Local | \$ 616 | \$ 23,134 | \$ 23,750 |
| 48890 | Other Local Income | 1413 | NASA MITTIC Award | Local | \$ 39 | \$ (39) | \$ - |
| 48890 | Other Local Income | 1808 | Journalism | Local | \$ 746 | \$ (746) | \$ - |
| 48890 | Other Local Income | 1944 | MTT 101 | Local | \$ 7,390 | \$ (7,390) | \$ - |
| 48890 | Other Local Income | 6400 | Community Advancement | Local | \$ 15,125 | \$ (15,125) | \$ - |
| 48890 | Other Local Income | 7104 | Ctr for Customized Training | Local | \$ 1,495 | \$ (1,495) | \$ - |
| 48890 | Other Local Income | 7410 | AARP Foundation grant 18/19 | Local | \$ 966 | \$ (966) | \$ - |
| 48890 | Other Local Income | 7411 | BackToWork50+ | Local | \$ 18,000 | \$ (18,000) | \$ - |
| 48890 | Other Local Income | 8340 | NACUBO | Local | \$ 241 | \$ (241) | \$ - |
| 48890 | Other Local Income | 8085 | Citations Moving Violations | Local | \$ 698 | \$ (198) | \$ 500 |
| 48890 | Other Local Income | 6900 | Student Health Services | Local | \$ 12,441 | \$ (8,225) | \$ 4,216 |
| 48890 | Other Local Income | 6422 | SBA Matching Funds- BH Chamber | Local | \$ 3,039 | \$ 4,337 | \$ 7,376 |
| 48890 | Other Local Income | 6431 | SBDC Program Income | Local | \$ 2,174 | \$ 5,771 | \$ 7,945 |
| 48890 | Other Local Income | 2150 | TEAGLE-UCLA subaward grant | Local | \$ - | \$ 21,090 | \$ 21,090 |
| 48890 | Other Local Income | 6493 | Resource Family Approval Train | Local | \$ - | \$ 24,278 | \$ 24,278 |
| 48890 | Other Local Income | 2196 | CA LearningLabGrant-STEM/Faculty | Local | \$ - | \$ 25,000 | \$ 25,000 |
| 48890 | Other Local Income | 8087 | Parking Violations DMV | Local | \$ - | \$ 28,500 | \$ 28,500 |
| 48890 | Other Local Income | 6150 | International Students | Local | \$ 21,030 | \$ 11,955 | \$ 32,985 |
| 48890 | Other Local Income | 6479 | Career Pathways | Local | \$ - | \$ 94,029 | \$ 94,029 |
| 48890 | Other Local Income | 1212 | LACOE - Head Start Teachers | Local | \$ 109,921 | \$ 4,487 | \$ 114,408 |
| 48890 | Other Local Income | 7403 | Sb Adult School Subcontract | Local | \$ 561,005 | \$ (82,453) | \$ 478,552 |
| 48890 | Other Local Income | 6478 | Cal CA Employee Training Pbl | Local | \$ 843,054 | \$ 100,239 | \$ 943,293 |
| 48893 | Miscellaneous Revenue | 1530 | Museum Donations | Local | \$ 318 | \$ (318) | \$ - |
| 48893 | Miscellaneous Revenue | 1734 | Fine Arts - Artes de El Camino | Local | \$ 348 | \$ (348) | \$ - |
| 48893 | Miscellaneous Revenue | 6402 | EI Camino Language Academy/ECLA | Local | \$ - | \$ 4,000 | \$ 4,000 |
| 48893 | Miscellaneous Revenue | 6400 | Community Advancement | Local | \$ - | \$ 337,956 | \$ 337,956 |
| 48980 | Contr. from FD11 | 8400 | Community Advancement | Contribution | \$ 198,209 | \$ (198,209) | \$ - |
| 48980 | Contr. from FD11 | 6478 | Technology Training | Contribution | \$ 445,993 | \$ - | \$ 500,000 |
| 48980 | Contr. from FD11 | 8080 | Parking Services | Contribution | \$ 1,419,978 | \$ 59,816 | \$ 1,479,794 |
| 48983 | Contr. from FD12 | 8080 | Parking Services | Contribution | \$ 1,152,582 | \$ (1,152,582) | \$ - |
| Total Revenues Fund 12 | | | | | \$ 54,587,114 | \$ (1,447,725) | \$ 53,139,389 |

COMPLIANCE WITH 50% LAW

District compliance for fiscal years 1997-98 through 2022-2023

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> |
|--------------------|------------------------|
| 1997-98 | 52.08% |
| 1998-99 | 53.81% |
| 1999-00 | 52.37% |
| 2000-01 | 54.82% |
| 2001-02 | 52.33% |
| 2002-03 | 53.52% |
| 2003-04 | 52.13% |
| 2004-05 | 51.68% |
| 2005-06 | 53.69% |
| 2006-07 | 53.37% |
| 2007-08 | 54.41% |
| 2008-09 | 53.68% |
| 2009-10 | 52.85% |
| 2010-11 | 51.05% |
| 2011-12 | 50.13% |
| 2012-13 | 50.40% |
| 2013-14 | 50.78% |
| 2014-15 | 51.43% |
| 2015-16 | 53.29% |
| 2016-17 | 53.38% |
| 2017-18 | 51.91% |
| 2018-19 | 51.00% |
| 2019-20 | 51.56% |
| 2020-21 | 52.90% |
| 2021-22 | 50.29% |
| 2021-22 | 50.29% |
| 2022-23* | 50.20% |

* Estimated

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

| | |
|-----------|-------|
| 1997-98 | 2.97% |
| 1998-99 | 2.26% |
| 1999-00 | 1.41% |
| 2000-01 | 4.17% |
| 2001-02 | 3.87% |
| 2002-03 | 2.00% |
| 2003-04 | 0.00% |
| 2004-05 | 2.41% |
| 2005-06 | 4.23% |
| 2006-07 | 5.92% |
| 2007-08 | 4.53% |
| 2008-09 | 0.00% |
| 2009-10 | 0.00% |
| 2010-11 | 0.00% |
| 2011-12 | 0.00% |
| 2012-13 | 0.00% |
| 2013-14 | 1.57% |
| 2014-15 | 0.85% |
| 2015-16 | 1.02% |
| 2016-17 | 0.00% |
| 2017-18 | 1.56% |
| 2018-19 | 2.71% |
| 2019-20 | 3.26% |
| 2020-21 | 0.00% |
| 2021-22 | 5.07% |
| 2022-23 | 6.56% |
| 2023-24** | 8.22% |

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

*** While the May Revision indicated the COLA would be 8.22%, the State has initially delivered only 5.74% equating to a current shortfall of \$ 3,478,764.*

ENROLLMENT STUDENT COUNT

| | <u>Fall Enrollment</u> | <u>Spring Enrollment</u> | <u>Average Enrollment</u> |
|---------|----------------------------|------------------------------|-------------------------------|
| 1997-98 | 23,994 | 24,055 | 24,025 |
| 1998-99 | 23,937 | 24,558 | 24,248 |
| 1999-00 | 25,009 | 24,679 | 24,844 |
| 2000-01 | 26,062 | 24,535 | 25,299 |
| 2001-02 | 26,131 | 25,654 | 25,893 |
| 2002-03 | 28,849 | 26,086 | 27,468 |
| 2003-04 | 27,039 | 25,924 | 26,482 |
| 2004-05 | 25,296 | 24,700 | 24,998 |
| 2005-06 | 24,494 | 23,139 | 23,816 |
| 2006-07 | 23,928 | 23,191 | 23,560 |
| 2007-08 | 25,422 | 25,124 | 25,273 |
| 2008-09 | 27,258 | 27,210 | 27,234 |
| 2009-10 | 27,271 | 24,476 | 25,874 |
| 2010-11 | 24,775 | 24,816 | 24,796 |
| 2011-12 | 24,224 | 22,654 | 23,429 |
| 2012-13 | 22,860 | 21,942 | 22,401 |
| 2013-14 | 23,993 | 22,791 | 23,392 |
| 2014-15 | 24,263 | 22,667 | 23,465 |
| 2015-16 | 24,000 | 22,208 | 23,104 |
| 2016-17 | 24,092 | 22,446 | 23,269 |
| 2017-18 | 24,349 | 22,932 | 23,641 |
| 2018-19 | 24,819 | 23,328 | 24,074 |
| 2019-20 | 24,271 | 21,969 | 23,120 |
| 2020-21 | 20,569 | 18,874 | 19,721 |
| 2021-22 | 19,869 | 17,083 | 18,476 |
| 2022-23 | 19,125 | 18,560 | 18,846 |

ENROLLMENT FEES 1984-85 THROUGH 2023-24

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

FEES - OTHER
Fiscal Years 2003 - 04 through Present

| 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 |
| 2017-18 | 19.00 | 17.00 |
| 2019-20 | 20.00 | 17.00 |
| 2021-22 through present | 26.00 | 22.00 |

| STUDENT REPRESENTATION FEE | Fall / Spring | Summer / Winter Intersession |
|-----------------------------------|----------------------|-------------------------------------|
| 2003-04 through 2018-19 | 0.50 | 0.00 |
| 2020-21 through present | 2.00 | 0.00 |

| STUDENT PHOTO IDENTIFICATION CARD | | |
|--|-------|------|
| 1995-96 through 1999-2000 (optional) | 10.00 | 0.00 |
| 2019-2020 (mandatory) | 0.00 | 0.00 |

| STUDENT ACTIVITIES FEE sticker (optional) | | |
|--|-------|------|
| 2000-01 through present | 15.00 | 0.00 |

| 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 | 0.00 | 15.00 | 15.00 | 18.00 |
| 2003-04 | 34.00 | 0.00 | 20.00 | 20.00 | 19.00 |
| 2004 - 2020 | 35.00 | 0.00 | 20.00 | 20.00 | 20.00 |
| March 2020 – present ² | None | 0.00 | 0.00 | None | None |

¹ California College Promise Grant was formerly known as the Board of Governor's Grant (BOGG A, B and C).

² Parking fees suspended March 2020 due to COVID19 pandemic.

| NON-RESIDENT TUITION FEE | | | |
|---------------------------------|----------------------------------|-----------------------------------|--|
| | Out-of-State per unit | International per unit | F-1 Visa Student Health Insurance per student |
| 2003-04 | 149.00 | 156.00 | 258.00 |
| 2004-05 | 149.00 | 153.00 | 264.00 |
| 2005-06 | 151.00 | 170.00 | 288.00 |
| 2006-07 | 160.00 | 180.00 | 396.00 |
| 2007-08 | 173.00 | 192.00 | 420.00 |
| 2008-09 | 181.00 | 195.00 | 360.00 |
| 2009-10 | 190.00 | 221.00 | 396.00 |
| 2010-11 | 183.00 | 213.00 | 539.50 |
| 2011-12 | 211.00 | 211.00 | 586.00 |
| 2012-13 | 211.00 | 211.00 | 676.00 |
| 2013-14 | 216.00 | 216.00 | 705.00 |
| 2014-15 | 235.00 | 235.00 | 1066.00 |
| 2015-16 | 242.00 | 242.00 | 803.00 |
| 2016-17 | 242.00 | 242.00 | 685.50 |
| 2017-18 | 248.00 | 248.00 | 708.00 |
| 2018-19 | 270.00 | 270.00 | 697.50 |
| 2019-20 | 285.00 | 285.00 | 631.48 |
| 2020-21 | 342.00 | 342.00 | 631.48 |
| 2021-22 | 342.00 | 342.00 | 697.50 |
| 2022-23 | 342.00 | 342.00 | 697.50 |
| 2023-24 | 342.00 | 342.00 | 707.58 |

| | |
|------------------------|------------------------------------|
| CLASS AUDIT FEE | 1993-94 through present 15.00/unit |
|------------------------|------------------------------------|

FULL-TIME FACULTY OBLIGATION

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

| Fall Semester | Obligation | Actual | Percentage | Statewide Average of Faculty Replacement** |
|---------------|------------|---------------|---------------|--|
| 2001 | 330.20 | 352.41 | 67.17% | \$53,113.00 |
| 2002 | 344.20 | 352.82 | 65.03% | \$55,026.00 |
| 2003 | 348.20 | 347.97 | 67.50% | \$57,535.00 |
| 2004 | 340.20 | 351.29 | 67.10% | \$57,704.00 |
| 2005 | 356.20 | 367.72 | 69.70% | \$58,149.00 |
| 2006 | 332.20 | 357.14 | 67.12% | \$60,289.00 |
| 2007 | 334.20 | 348.90 | 62.70% | \$60,289.00 |
| 2008 | 339.20 | 343.43 | 61.25% | \$60,289.00 |
| 2009 | 339.20 | 342.17 | 63.15% | \$63,798.00 |
| 2010 | 339.85 | 342.00 | 67.82% | \$60,289.00 |
| 2011 | 338.20 | 332.59 | 68.43% | \$60,289.00 |
| 2012 | 312.20 | 320.29 | 66.30% | \$60,289.00 |
| 2013 | 312.20 | 335.92 | 63.83% | \$60,289.00 |
| 2014 | 323.00 | 333.00 | 61.37% | \$73,057.00 |
| 2015 | 326.20 | 335.08 | 61.90% | \$71,096.00 |
| 2016 | 342.60 | 359.90 | 60.26% | \$76,209.00 |
| 2017 | 349.00 | 359.90 | 61.16% | \$74,029.00 |
| 2018 | 341.00 | 346.82 | 59.40% | \$77,063.00 |
| 2019 | 337.00 | 346.70 | 62.10% | \$80,250.00 |
| 2020 | 320.00 | 335.00 | 64.40% | \$82,754.00 |
| 2021 | 313.00 | 321.00 | 58.60% | \$86,771.00 |
| 2022 | 336.00 | 332.20 | 58.70% | \$87,151.00 |
| 2023*** | 362.00 | End of Year # | End of Year # | End of Year # |

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

** Based on second period apportionment report.

*** Obligation projected per CCC Chancellor's Office dated July 31, 2023. Actual data not available until year end

INSURANCE

| | | Annual Cost | Annual Cost | Annual Cost |
|--|--|----------------|----------------|----------------|
| GENERAL COVERAGE | Description of Coverage | 2021-22 | 2022-23 | 2023-24 |
| General Liability | \$10 mil; MRL \$50,000 | \$ 429,937 | \$ 425,021 | \$ 421,363 |
| Professional Liability | \$10 mil; MRL \$50,000 | Incl. Above | Incl. Above | Incl. Above |
| SAFER/Excess Liability | \$25 mil; excess \$10 mil | \$ 132,957 | \$ 137,461 | \$ 161,676 |
| General Property, incl Excess Property | \$250 mil; MRL \$25,000 | \$ 267,910 | \$ 327,215 | \$ 410,636 |
| Expected Loss Cost (annual contribution for property & liability, to cover estimated losses) | MRL \$50,000 at a 90% Confidence Level | TBA | TBA | TBA |
| Crime/Fidelity Bond | \$5 mil; deductible \$2,500 | \$ 3,268 | \$ 2,911 | \$ 3,491 |
| Cyber Liability | \$5 mil; MRL \$25,000 | \$ 19,164 | \$ 42,327 | \$ 40,288 |
| Tripster Accident | \$ 5,000 med; \$10,000 accidental death | \$ 340 | \$ 340 | \$ 340 |
| Business Travel | \$100,000/ea; \$800,000 aggregate | \$ 1,517 | \$ 1,517 | \$ 1,517 |
| Workers' Compensation (contribution to JPA) | \$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000 | \$ 1,907,547 | \$ 1,907,547 | \$ 1,963,714 |

SPECIALIZED PROPERTY

| | | | | |
|---|--|-----------|-----------|-----------|
| Equipment Breakdown (formerly Boiler & Machinery) | \$100 mil; deductible \$5,000 | \$ 21,587 | \$ 22,497 | \$ 23,289 |
| Electronic Data Equip. | \$15.979 mil; \$250 deductible | \$ 8,424 | \$ 8,730 | \$ 8,730 |
| AV Equipment/Musical Instruments/Art/Art Loan | \$2,659,525 TIV; deductible \$1,000; Exhibition coverage - \$1,000,000 | Declined | Declined | \$ 5,819 |
| Underground Tank | \$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000 | \$ 2,800 | \$ 3,303 | \$ 4,156 |

STUDENT INSURANCE

| | | | | |
|---|------------------------------------|------------|------------|------------|
| Student/Intercollegiate Athletes) | \$25,000/\$50,000 deductible \$100 | \$ 128,357 | \$ 126,596 | \$ 131,806 |
| Catastrophic (Intercollegiate Athletes) | \$1 million; deductible \$25,000 | \$ 15,785 | \$ 14,206 | \$ 14,206 |
| Catastrophic (Student only) | \$1 million; deductible \$50,000 | \$ 3,465 | \$ 3,119 | \$ 3,119 |
| International F-1 Visa | Mandatory; student-paid premium | \$ - | \$ - | \$ - |

TOTAL **\$ 2,943,058** **\$ 3,022,790** **\$ 3,194,150**

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 |
|--------------------|----------------------|--------------------------|-------------------|------------------------|-----------------------------|
| 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 | 1,037 | 20,067 | \$ 3,670,656 | \$ 182.92 |
| 2019-20 | 18,169 | 993 | 19,162 | \$ 3,726,817 | \$ 194.49 |
| 2020-21 | 14,779 | 637 | 15,355 | \$ 2,986,433 | \$ 194.49 |
| 2021-22 | 13,810 | 462 | 14,272 | \$ 3,694,735 | \$ 258.88 |
| 2022-23 | 13,810 | 562 | 14,372 | \$ 3,406,164 | \$ 237.00 |
| 2023-24* | 15,772 | 562 | 16,334 | \$ 3,871,158 | \$ 237.00 |

* Budgeted Revenues

Professional Memberships 2023 - 2024

| Organization | Division/Dept | Estimated Amount |
|--|--------------------------------|-------------------------|
| 3C4A | Athletics Equipment | \$ 213 |
| 3C4A | Counseling/Student Success Div | \$ 213 |
| 5CTCA | Athletics Equipment | \$ 420 |
| AACC | Presidents Office | \$ 21,515 |
| AAFPE Headquarters | Business | \$ 520 |
| AAUW | Presidents Office | \$ 175 |
| Accrediting Commission for Community and Junior Colleges | Resp Therapy | \$ 1,500 |
| American College Dance Association | Div Office Fine Arts | \$ 500 |
| American College Health Association | Student Health Services | \$ 1,100 |
| America's Software Corp. | Rad Tech | \$ 995 |
| Apha | Student Health Services | \$ 500 |
| Ca Comm. College Phys. Ed., Kinesiology, Dance Assn. | Physical Education | \$ 250 |
| California Assoc for Nurse Practitioners | Student Health Services | \$ 500 |
| California Community College Athletic Trainers Association | Athletics Equipment | \$ 75 |
| California Community College Soccer Coaches Association | Athletics Equipment | \$ 200 |
| California Community College Men's Basketball Coaches Assoc. | Athletics Equipment | \$ 300 |
| California Council for Cultural Centers in Higher Education | Equal Employment Opportunity | \$ 550 |
| California Organization of Adn Programs-South | Nursing | \$ 150 |
| Ccc - Mental Health & Wellness Assoc. | Student Health Services | \$ 25 |
| Cccbvca | Athletics Equipment | \$ 150 |
| CCCCIO | V.P. Academic Affairs | \$ 300 |
| CCCSAA | Student Affairs (Development) | \$ 75 |
| CCCWBCA | Athletics Equipment | \$ 365 |
| CCPRO | Marketing & Communications | \$ 400 |
| Cerro Coso Community College | Library & Learning Resources | \$ 100 |
| CLIA Laboratory Program | Student Health Services | \$ 180 |
| COARC | Resp Therapy | \$ 2,250 |
| Community College League of California | Marketing & Communications | \$ 400 |
| Constant Contact | Ed & Community Develop | \$ 672 |
| Council of Chief Librarians | Library & Learning Resources | \$ 150 |
| Coursestorm, Inc. | Ed & Community Develop | \$ 1,000 |
| CSSO | V.P. Student Services | \$ 300 |
| Diablo Valley College | Business | \$ 300 |
| E.C.C.C.D Bookstore | V.P. Student Services | \$ 1,301 |
| Fresno City College | Athletics Equipment | \$ 150 |
| Front Rush Llc | Athletics Equipment | \$ 1,000 |
| Gardena Valley Chamber of Commerce | Marketing & Communications | \$ 425 |
| Gardena Valley Chamber of Commerce | Small Bus. Admin | \$ 425 |
| Great Plains Ada Center | Purchasing & Risk Management | \$ 300 |
| Hawthorne Chamber of Commerce | Marketing & Communications | \$ 125 |
| Hawthorne Chamber of Commerce | Small Bus. Admin | \$ 200 |
| Hefwa DbA Indiana University | BFAP Adminstration | \$ 750 |
| Hermosa Beach Chamber of Commerce | Marketing & Communications | \$ 600 |
| Hermosa Beach Chamber of Commerce | Small Bus. Admin | \$ 75 |
| Honors Transfer Council of California | AB19Calif. College Promise Grt | \$ 240 |
| HSACCC | Student Health Services | \$ 150 |

Professional Memberships 2023 - 2024

| Organization | Division/Dept | Amount |
|---|--------------------------------|------------------|
| HUDL | Athletics Equipment | \$ 918 |
| Info USA Marketing, Inc. | Ed & Community Develop | \$ 2,640 |
| Inglewood Chamber of Commerce | Marketing & Communications | \$ 1,000 |
| InterCollegiate Tennis Assoc | Athletics Equipment | \$ 250 |
| Jacobson, Michael | Athletics Equipment | \$ 230 |
| JRCERT | V.P. Academic Affairs | \$ 2,270 |
| LA South Chamber of Commerce | Small Bus. Admin | \$ 100 |
| Liebert Cassidy Whitmore | Human Resources | \$ 7,490 |
| LOMITA Chamber Of Commerce | Small Bus. Admin | \$ 175 |
| Manhattan Beach Chamber of Commerce | Marketing & Communications | \$ 850 |
| Manhattan Beach Chamber of Commerce | Small Bus. Admin | \$ 272 |
| NACCOP | Parking Services | \$ 390 |
| NACUA | Equal Employment Opportunity | \$ 2,440 |
| NASPA | Presidents Office | \$ 1,075 |
| NASPA | Student Affairs (Development) | \$ 225 |
| National Association of Collegiate Directors of Athletics | Athletics Equipment | \$ 600 |
| National Athletic Trainers Association | Athletics Equipment | \$ 470 |
| National Career Development Association | Career Center | \$ 475 |
| National League for Nursing | Nursing | \$ 1,230 |
| NCMPR | Marketing & Communications | \$ 225 |
| NENA California Emergency Number As | Parking Services | \$ 142 |
| Orange Empire Conference | Athletics- Mens/Womens Sports | \$ 450 |
| Palos Verdes Chamber of Commerce | Marketing & Communications | \$ 365 |
| Pattison, Levalley | Athletics Equipment | \$ 324 |
| Redondo Beach Chamber of Commerce | Marketing & Communications | \$ 330 |
| Redondo Beach Chamber of Commerce | Small Bus. Admin | \$ 241 |
| San Pedro Chamber of Commerce | SBDC Program Income | \$ 200 |
| Santa Monica Chamber of Commerce | Small Bus. Admin | \$ 420 |
| Society for College and University Planning | Institutional Research | \$ 840 |
| Southern 30/EEDC | Human Resources | \$ 300 |
| Southern California Football Association | Athletics- Mens/Womens Sports | \$ 2,000 |
| Southern California Intersegmental Articulation Council | Counseling/Student Success Div | \$ 100 |
| Southern California Regional Transit Training Consortium | Ed & Community Develop | \$ 500 |
| The RP Group | Institutional Research | \$ 530 |
| Torrance Chamber of Commerce | Marketing & Communications | \$ 450 |
| Torrance Chamber of Commerce | Small Bus. Admin | \$ 270 |
| University and College Designers Association, Inc. | Marketing & Communications | \$ 410 |
| Voxy Engen Pbc | Adult Ed Block Grant CAEP | \$ 300 |
| Wilmington Chamber of Commerce | Small Bus. Admin | \$ 100 |
| Yourmembership.Com* Nasfaa | BFAP Adminstration | \$ 359 |
| Yourmembership.Com, Inc. | BFAP Adminstration | \$ 359 |
| Total | | \$ 74,398 |

Institutional Memberships FY 2023-24

| Organization | Area - Division/Dept | Amount |
|---|--------------------------------|-------------------|
| Academic Senate for California | Presidents Office | \$ 7,127 |
| ACCCA | Institutional Research | \$ 771 |
| ACCJC | Presidents Office | \$ 37,633 |
| ACHRO/EEO | Human Resources | \$ 700 |
| American Association of Hispanics in Higher Education | Human Resources | \$ 4,000 |
| American Bar Association | Business | \$ 1,500 |
| American Library Association | Library & Learning Resources | \$ 497 |
| Association for Student Conduct Administration | Student Affairs (Development) | \$ 111 |
| Association of Community College Trustees | Presidents Office | \$ 8,243 |
| California Dept. of Public Health | Rad Tech | \$ 3,156 |
| CCCAA / California Comm Coll Athletic Assoc | Presidents Office | \$ 14,075 |
| CEB Continuing Education of the Bar | Business | \$ 3,328 |
| Center for Collegiate Mental Health | Student Health Services | \$ 500 |
| Citi Program | Grants Dev & Mgmt. | \$ 4,675 |
| Community College League of California | Presidents Office | \$ 55,675 |
| CR Mrig Company DbA Academic Impressions | Equal Employment Opportunity | \$ 7,500 |
| EAB | Guided Pathways | \$ 19,350 |
| El Camino College Foundation | Marketing & Communications | \$ 7,800 |
| German American Business Association | Small Bus. Admin | \$ 900 |
| Hispanic Association of Colleges And Universities | V.P. Student Services | \$ 10,170 |
| Hobsons, Inc. | CRRSAA - Institutional Portion | \$ 97,305 |
| South Coast Conference | Athletics- Mens/Womens Sports | \$ 7,800 |
| South Coast Higher Education Council | Transfer Center | \$ 50 |
| Western Assoc for College Admission | Transfer Center | \$ 60 |
| Western Association of Veterans Ed Specialist | VRCVeterans Education Outreach | \$ 100 |
| | Subtotal | \$ 293,026 |

Rate of Interest (County Treasurer)

| <i>Fiscal Year</i> | <i>Quarter</i> | <i>County Pool</i> | <i>School Rate*</i> |
|--------------------|----------------|--------------------|---------------------|
| 2007-08 | 1st | 5.390% | 5.610% |
| | 2nd | 5.130% | 5.300% |
| | 3rd | 4.300% | 4.410% |
| | 4th | 3.400% | 3.690% |

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

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

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

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

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

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

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

| <i>Fiscal Year</i> | <i>Quarter</i> | <i>County Pool</i> | <i>School Rate*</i> |
|--------------------|----------------|--------------------|---------------------|
| 2015-16 | 1st | 0.710% | 0.720% |
| | 2nd | 0.680% | 0.690% |
| | 3rd | 0.820% | 0.830% |
| | 4th | 0.900% | 0.910% |

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

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

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

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

| | | | |
|------------------|------------|--------|--------|
| 2020-2021 | 1st | 0.660% | 0.670% |
| | 2nd | 0.550% | 0.560% |
| | 3rd | 0.490% | 0.490% |
| | 4th | 0.460% | 0.470% |

| | | | |
|------------------|------------|--------|--------|
| 2021-2022 | 1st | 0.480% | 0.490% |
| | 2nd | 0.460% | 0.470% |
| | 3rd | 0.560% | 0.560% |
| | 4th | 0.930% | 0.940% |

| | | | |
|------------------|------------------------|--------|--------|
| 2022-2023 | 1st | 1.630% | 1.610% |
| | 2nd | 2.700% | 2.780% |
| | 3rd | 3.370% | 3.370% |
| | Preliminary 4th | 3.800% | 3.800% |

RESIDENT FTES BY DIVISION

FALL/SPRING SEMESTERS

| DIVISION | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Behavioral & Social Sciences | 2,466 | 2,348 | 2,280 | 2,720 | 2,736 | 2,741 | 2,990 | 2,824 | 2,574 | 2,875 |
| Business Education | 942 | 837 | 826 | 881 | 897 | 901 | 957 | 927 | 896 | 947 |
| Fine Arts | 2,005 | 1,989 | 1,892 | 1,958 | 1,919 | 1,953 | 1,925 | 1,296 | 1,317 | 1,194 |
| Health Sciences & Athletics | 1,882 | 1,709 | 1,591 | 1,632 | 1,608 | 1,529 | 1,367 | 1,096 | 1,377 | 1,604 |
| Humanities | 3,004 | 2,893 | 2,775 | 2,744 | 2,620 | 2,400 | 2,243 | 1,704 | 1,581 | 1,851 |
| Industry & Technology* | 1,676 | 1,669 | 1,630 | 1,685 | 1,769 | 2,069 | 1,602 | 860 | 804 | 1,152 |
| Library & Learning Resources | - | - | - | - | - | - | - | 60 | 99 | 92 |
| Mathematical Sciences | 2,447 | 2,628 | 2,617 | 2,827 | 2,792 | 2,551 | 2,130 | 1,792 | 1,503 | 1,586 |
| Natural Sciences | 2,044 | 2,111 | 2,070 | 2,041 | 2,063 | 2,053 | 2,105 | 1,922 | 1,921 | 1,837 |
| Total=> | 16,466 | 16,184 | 15,681 | 16,488 | 16,404 | 16,198 | 15,319 | 12,482 | 12,072 | 13,138 |

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

SUMMER & WINTER INTERSESSIONS

| DIVISION | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Behavioral & Social Sciences | 240 | 297 | 333 | 697 | 669 | 735 | 821 | 958 | 814 | 852 |
| Business Education | 54 | 58 | 77 | 111 | 111 | 102 | 124 | 165 | 142 | 109 |
| Fine Arts | 164 | 152 | 190 | 314 | 305 | 335 | 323 | 355 | 281 | 310 |
| Health Sciences & Athletics | 156 | 142 | 169 | 282 | 254 | 276 | 298 | 241 | 335 | 368 |
| Humanities | 209 | 215 | 238 | 376 | 359 | 313 | 276 | 344 | 268 | 304 |
| Industry & Technology | 128 | 107 | 146 | 238 | 306 | 317 | 269 | 162 | 99 | 111 |
| Library & Learning Resources | - | - | - | - | - | - | - | - | 49 | 18 |
| Mathematical Sciences | 306 | 281 | 356 | 510 | 505 | 439 | 409 | 496 | 355 | 341 |
| Natural Sciences | 210 | 237 | 261 | 343 | 317 | 315 | 329 | 352 | 353 | 265 |
| Total=> | 1,467 | 1,489 | 1,770 | 2,871 | 2,826 | 2,832 | 2,849 | 3,073 | 2,696 | 2,678 |

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATES

| PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) | |
|--|-------------|
| Effective Period | Rate |
| Jan - June 1997 | 7.657% |
| July - Dec. 1997 | 6.172% |
| Jan - Jun. 1998 | 6.033% |
| July 1998 - June 2002 | 0.000% |
| July 2002 - Jan. 2003 | 2.894% |
| Feb - June 2003 | 2.771% |
| 2003-04 | 10.420% |
| 2004-05 | 9.952% |
| 2005-06 | 9.116% |
| 2006-07 | 9.124% |
| 2007-08 | 9.306% |
| 2008-09 | 9.428% |
| 2009-10 | 9.709% |
| 2010-11 | 10.707% |
| 2011-12 | 10.923% |
| 2012-13 | 11.417% |
| 2013-14 | 11.442% |
| 2014-15 | 11.770% |
| 2015-16 | 11.847% |
| 2016-17 | 13.888% |
| 2017-18 | 15.531% |
| 2018-19 | 18.062% |
| 2019-20 | 19.72% |
| 2020-21 | 20.70% |
| 2021-22 | 22.91% |
| 2022-23 | 25.37% |
| 2023-24 | 26.68% |
| STATE TEACHERS RETIREMENT SYSTEM (STRS) | |
| Effective Period | Rate |
| 1989-2014 | 8.25% |
| 2014-2015 | 8.88% |
| 2015-2016 | 10.73% |
| 2016-2017 | 12.58% |
| 2017- 2018 | 14.43% |
| 2018-2019 | 16.28% |
| 2019-2020 | 17.10% |
| 2020-2021 | 16.15% |
| 2021-2022 | 16.92% |
| 2022-2023 | 19.10% |
| 2023-2024 | 19.10% |

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1997-98 THROUGH 2023-2024

| Fiscal Year | Revenue per Credit ADA/FTES | Revenue per Non-Credit ADA/FTES |
|-------------|--------------------------------|---------------------------------------|
| 1997-98 | \$ 3,278.88 | \$ 1,370.64 |
| 1998-99 | \$ 3,369.13 | \$ 1,496.85 |
| 1999-00 | \$ 3,397.96 | \$ 1,617.83 |
| 2000-01 | \$ 3,590.69 | \$ 1,638.13 |
| 2001-02 | \$ 3,616.21 | \$ 1,678.50 |
| 2002-03 | \$ 3,530.78 | \$ 1,720.46 |
| 2003-04 | \$ 3,714.41 | \$ 1,809.94 |
| 2004-05 | \$ 3,736.76 | \$ 1,834.50 |
| 2005-06 | \$ 4,122.92 | \$ 2,479.23 |
| 2006-07 | \$ 4,367.00 | \$ 2,626.00 |
| 2007-08 | \$ 4,565.00 | \$ 2,745.00 |
| 2008-09 | \$ 4,565.00 | \$ 2,745.00 |
| 2009-10 | \$ 4,565.00 | \$ 2,745.00 |
| 2010-11 | \$ 4,565.00 | \$ 2,745.00 |
| 2011-12 | \$ 4,565.00 | \$ 2,745.00 |
| 2012-13 | \$ 4,565.00 | \$ 2,745.00 |
| 2013-14 | \$ 4,565.00 | \$ 2,745.00 |
| 2014-15 | \$ 4,636.00 | \$ 2,788.00 |
| 2015-16 | \$ 4,636.00 | \$ 2,788.00 |
| 2016-17 | \$ 5,005.75 | \$ 3,010.10 |
| 2017-18 | \$ 5,071.81 | \$ 3,049.82 |
| 2018-19 | \$ 3,882.00 | \$ 3,347.00 |
| 2019-20 | \$ 4,009.00 | \$ 3,381.00 |
| 2020-21 | \$ 4,009.00 | \$ 3,381.00 |
| 2021-22 | \$ 4,212.00 | \$ 3,552.00 |
| 2022-23 | \$ 4,737.00 | \$ 3,994.00 |
| 2023-24 | \$ 5,238.00 | \$ 4,417.00 |

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

**Projection of FTES Requirements
FTES Goal and Actual
2019-20 to Present**

| | 2019-2020 | Goal | Actual |
|--------------|-------------------------------|---------------|-------------------|
| Summer 19 | | 1,800 | 1,753 |
| Fall 19 | | 8,500 | 8,350 |
| Winter 20 | | 1,100 | 1,096 |
| Spring 20 | | 7,600 | 7,035 |
| Total | | 19,000 | 18,234 |
| | 2020-2021 | Goal | Annual 320 |
| Summer 20 | | 1,700 | 1,910 |
| Fall 20 | | 8,350 | 6,572 |
| Winter 21 | | 1,000 | 1,164 |
| Spring 21 | | 7,300 | 5,909 |
| Total | | 18,350 | 15,555 |
| | 2021-2022 | Goal | Annual 320 |
| Summer 21 | | 1,700 | 1,560 |
| Fall 21 | | 8,350 | 6,194 |
| Winter 22 | | 1,000 | 936 |
| Spring 22 | | 7,300 | 5,120 |
| Total | | 18,350 | 13,810 |
| | 2022-2023 | Goal | Annual 320 |
| Summer 22 | | 1,702 | 1,571 |
| Fall 22 | | 6,685 | 6,647 |
| Winter 23 | | 1,025 | 1,084 |
| Spring 23 | | 5,966 | 6,454 |
| Total | | 15,378 | 15,756 |
| | 2022-2023 ² | Goal | Annual 320 |
| Summer 23 | | 1,687 | 1,805 |
| Fall 23 | | 7,345 | 7,345 |
| Winter 24 | | 1,159 | 1,159 |
| Spring 24 | | 6,851 | 6,851 |
| Total | | 17,042 | 17,160 |

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

² FTES goals and projections are tentative.

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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.

BOARD OF GOVERNORS - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that

affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

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

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

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

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

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

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

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

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

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

CAP - A maximum limit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted

apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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