

FINAL BUDGET

2008-2009

El Camino Community
College District

Office of the Superintendent/President
September 2, 2008

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2008-2009

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EL CAMINO COMMUNITY COLLEGE DISTRICT

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August 15, 2008

Members of the Board of Trustees
El Camino Community College District

The proposed 2008-09 Final Budget for El Camino Community College District is submitted for your review and approval.

This budget is submitted prior to final directions from the California Community Colleges System Office and revisions will be made as necessary.

All community colleges will be funded at the 2007 - 08 rate per FTES. Preliminary revenue allocations provide no cost-of-living adjustment to base revenue. El Camino College may receive additional funds to back fill a \$1.6 million property tax shortfall and a \$1.4 million ERAF reduction experienced in 2007-08.

The Final Budget revenue is built on 19,300 full time equivalent students (FTES). Appropriations for salaries are based on current staffing plans. No cost-of-living salary increases have been built into the final budget. District operational costs are budgeted at the 2007 - 08 expenditure level. Some appropriations have been reduced by 5 %. The budget funds additional class offerings. The District will have to use \$4 million dollars of its reserves to fund these activities.

The Final Budget maintains a reserve above the minimum 5% level as recommended by the State.

The Final Budget will be made available for public inspection beginning August 18, 2008. An overview was presented to the Planning and Budgeting Committee on August 14th. The public hearing and Board Adoption of the Final Budget is scheduled for September 2, 2008.

Thomas M. Fallo
Superintendent/President

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FINAL
SUMMARY
2008

FUND	General Unrestricted (11)	General Restricted (12)	Compton Center Related Activities (14)	Special Programs (15)	Student Financial Aid (74)	Workers Comp. (61)
Beginning Balance	13,382,709	2,914,783	116,490	0	0	289,691
<u>Income</u>						
Federal	200,000	4,001,813	0	0	12,640,000	0
State	72,029,187	9,691,329	0	0	1,941,000	0
Local	35,940,681	4,286,316	0	0	0	1,117,250
Interfund Transfers	0	510,000	1,000,000	3,000,000	0	0
Total Income	<u>108,169,868</u>	<u>18,489,458</u>	<u>1,000,000</u>	<u>3,000,000</u>	<u>14,581,000</u>	<u>1,117,250</u>
Total Available	<u>121,552,577</u>	<u>21,404,241</u>	<u>1,116,490</u>	<u>3,000,000</u>	<u>14,581,000</u>	<u>1,406,941</u>
<u>Appropriations</u>						
Academic Salaries	49,963,774	2,718,360	151,994	0	0	0
Classified Salaries	25,552,342	7,274,581	515,138	0	0	58,764
Staff Benefits	18,270,313	2,222,540	175,000	0	0	17,629
Supplies/Books	1,540,422	770,000	0	0	0	0
Other Operating Expenses	10,654,674	4,275,000	80,250	0	0	1,063,250
Capital Outlay	493,662	902,500	0	0	0	0
Other Outgo	5,720,000	535,000	0	3,000,000	14,581,000	0
Total Appropriations	<u>112,195,187</u>	<u>18,697,981</u>	<u>922,382</u>	<u>3,000,000</u>	<u>14,581,000</u>	<u>1,139,643</u>
Reserve for Contingencies	9,357,390	2,706,260	194,108	0	0	267,298
General Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u>121,552,577</u>	<u>21,404,241</u>	<u>1,116,490</u>	<u>3,000,000</u>	<u>14,581,000</u>	<u>1,406,941</u>

BUDGET
ALL FUNDS
-2009

Child Development (33)	Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Special Reserve- Retiree Health Premiums (17)	Bookstore (31)	Total
35,333	2,619,911	130,488,667	129,462	445,841	4,359,564	842,558	155,625,009
9,000	0	0	0	0	0	0	16,850,813
188,990	3,456,694	0	0	0	0	0	87,307,200
266,500	660,000	186,816,464	790,000	1,080,000	150,000	9,104,895	240,212,106
75,000	260,000	0	0	0	0	0	4,845,000
539,490	4,376,694	186,816,464	790,000	1,080,000	150,000	9,104,895	349,215,119
574,823	6,996,605	317,305,131	919,462	1,525,841	4,509,564	9,947,453	504,840,128
274,379	0	0	0	0	0	0	53,108,507
134,598	0	0	0	0	0	1,185,509	34,720,932
120,616	0	0	0	0	0	370,994	21,177,092
16,550	0	0	0	0	0	0	2,326,972
1,500	613,164	20,051,043	792,250	1,000,000	0	231,000	38,762,131
0	5,233,401	282,371,869	0	0	0	0	289,001,432
0	0	0	0	0	4,509,564	7,095,562	35,441,126
547,643	5,846,565	302,422,912	792,250	1,000,000	4,509,564	8,883,065	474,538,192
27,180	1,150,040	14,882,219	117,212	525,841	0	1,064,388	30,291,936
0	0	0	10,000	0	0	0	10,000
574,823	6,996,605	317,305,131	919,462	1,525,841	4,509,564	9,947,453	504,840,128

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Account Number	Description	2006-2007 Actual Revenue	2007-2008 Actual Revenue	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		5,281,861	13,638,609	13,382,709
ADJUSTMENT		(217,660)	(879,330)	0
ADJUSTED BEGINNING BALANCE JULY 1		5,064,201	12,759,279	13,382,709
 <u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8140	TANF Apportionment	139,169	132,211	130,000
8190	Other Federal Income	51,891	46,957	45,000
8199	Financial Aid Administrative Allowance	24,550	25,000	25,000
Total Federal Revenue		215,610	204,168	200,000
 <u>STATE REVENUE</u>				
8610	Principal Apportionment	66,342,078	68,094,785	68,408,779 c)
8610	Part-Time Faculty Apportionment	849,412	849,716	848,408
8610	Prior Year Apportionment Correction	992,910	129,829 a)	0
8610	One Time Reappropriation/Trailer Bill	1,651,987	0	0
8613	Current Year Correction	0	(1,612,949) b)	0
8614	SFAA Enrollment Fee Administration	75,174	47,915	50,000
8672	Homeowner's Property Tax Relief	198,239	278,153	200,000
8680	Lottery Funds	2,858,263	2,717,988	2,510,000 d)
8690	Other State Revenue	12,315	16,532	12,000
8691	Mandated Cost Claims	652,839	0	0
Total State Revenue		73,633,217	70,521,969	72,029,187

Notes to Actual Revenue 2007-08

- a) One time funds: recalculation of 2006-07 apportionment.
- b) One time 2007-08 apportionment adjustment from State. Local property tax receipts were less than anticipated by State.
State was unable to pay additional apportionment due to Districts.
Each District shared in the amount of the overall property tax shortfall amount.

2008-09 Final Budget Assumptions - Revenue

- c) Principal Apportionment based on Foundation funding of \$8,857,454. with FTES of 19,305 funded at \$4565 per FTES.
- d) Lottery income based on \$130 per FTES.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Account Number	Description	2006-2007 Actual Revenue	2007-2008 Actual Revenue	2008-2009 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	500,000	500,000	500,000
8800	Police Dept Services - Compton Center	0	0	1,091,438
8810	Educational Revenue Augmentation	495,619	(1,477,635)	0
8811	District Taxes - Secured Roll	16,158,792	19,184,766	19,100,000
8812	District Taxes - Supplemental	1,084,096	1,046,469	1,000,000
8813	District Taxes - Unsecured Roll	834,957	876,006	876,000
8816	District Taxes - Prior Years	1,260,841	1,483,558	1,400,000
8826	Extension Program Funding	198,693	161,334	160,000
8842	Sales of Equipment and Supplies	458	0	0
8850	Rentals and Leases	244,805	226,602	200,000
8851	Lease Contract-Pioneer Theater	155,000	155,000	155,000
8860	Interest and Investment Income	624,150	691,723	575,000
8874	Enrollment Fees	6,422,576	6,023,316 e)	6,000,000
8879	Transcript Fees	68,004	68,628	65,000
8880	Non-Resident Tuition	465,261	467,433	460,000
8885	Non-Resident Tuition-Foreign	3,075,743	3,626,069 f)	3,300,743
8887	Catalogs and Class Schedules	40,481	10,740	10,000
8889	Student Fines/Fees	18,005	29,740	20,000
8890	Outlawed/Reissued Warrants	63,450	21,696	20,000
8890	Parking Citations	344,274	294,858	400,000
8890	Processing Fees	4,911	6,827	5,500
8890	Discovery	40,122	42,014	40,000
8890	Cedars Sinai Medical Center - Nursing	33,833	148	0
8891	Center for the Arts	94,471	141,994	95,000
8893	Miscellaneous Income	42,067	49,001	40,000
8895	Community Advancement Transfer	200,000	200,000	200,000
8897	Rebate Income	408,723	10,000	227,000
Total Local Revenue		32,879,332	33,840,287	35,940,681
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Capital Outlay Fund	0	450,000 g)	0
Total Incoming Transfers		0	450,000	0
TOTAL REVENUE - ALL SOURCES		106,728,159	105,016,424	108,169,868
TOTAL BEGINNING BALANCE AND REVENUE		111,792,360	117,775,703	121,552,577

Notes to Actual Revenue 2007-08

- e) Enrollment Fee revenue decline is due to more students qualifying for Board of Governors Grant. No enrollment fee charged to these students.
- f) Out of Country Tuition increased due to larger number of non-resident students
- g) One-time energy saving rebate from SCE, transferred from Capital Outlay Fund.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	23,501,274	24,392,205	26,328,661 h)
1200	Regular Schedule, Non-Teaching	6,177,808	6,216,520	6,235,724
1300	Other Schedule, Teaching	14,660,503	16,616,800	16,800,000
1400	Other Schedule, Non-Teaching	640,578	609,972	599,389
Total Academic Salaries		44,980,163	47,835,497	49,963,774
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	18,440,539	18,865,444	21,000,438 i)
2200	Instructional Aides	1,673,069	1,756,793	1,561,336
2300	Student Help, Hourly and Overtime	3,019,013	2,902,082	2,990,568
Total Classified Salaries		23,132,621	23,524,319	25,552,342
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	3,118,457	3,232,957	3,922,011
3200	Public Employees' Retirement	1,910,147	1,991,297	2,164,836
3300	Social Security - OASDI/Medicare	2,221,666	2,318,863	2,454,275
3400	Health and Welfare - Medical	6,980,411	7,148,273	7,684,393 j)
3500	Unemployment Insurance	33,182	42,068	266,548
3600	Workers' Compensation Insurance	948,514	981,207	1,063,250
3700	Cash in Lieu of Insurance	103,572	95,525	110,000
3800	Other Benefits	259,201	302,520	305,000
3900	Retiree Benefits	227,060	256,638	300,000
Total Staff Benefits		15,802,210	16,369,348	18,270,313
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	6,861	6,369	9,084
4300	Instructional Supplies	608,709	566,301	582,099
4400	Other Instructional Supplies	74,326	72,335	85,852
4500	Non-Instructional Supplies	745,456	753,537	797,387
4600	Gasoline	50,969	52,170	66,000
Total Books, Supplies and Materials		1,486,321	1,450,712	1,540,422

2008-09 Final Budget Assumptions - Expenditures

- h) 2008-09 release time is included in full time salaries budget in object 1110, until teaching contracts are finalized.
- i) Includes salaries for Compton Center Police Department
- j) Medical Premiums projected to increase 7.5% from 2007-08.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	742,344	459,660	1,646,726 k)
5200	Travel, Conference and In-Service Training	353,899	343,415	366,869
5300	Dues and Memberships	108,649	106,983	131,094
5400	Insurance	780,000	780,000	800,000
5500	Utilities and Housekeeping Services	3,279,893	3,691,290	3,885,116 l)
5600	Contracts, Rentals, and Repairs	1,268,955	1,635,643	1,901,741
5700	Legal, Elections, and Audit Expense	231,307	254,297	267,860
5800	Other Services, Postage, Advertising	1,579,299	1,581,247	1,634,868
5900	Miscellaneous	23,287	19,036	20,400
Total Contract Services and Operating Expenses		<u>8,367,633</u>	<u>8,871,571</u>	<u>10,654,674</u>
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	4,134	0	0
6300	Library Books	50,880	50,078	51,600
6400	Equipment	353,987	636,405	442,062
Total Capital Outlay		<u>409,001</u>	<u>686,483</u>	<u>493,662</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	3,973,652	5,654,334	5,720,000 m)
7630	Other Student Outgo	2,150	730	0
Total Other Outgo		<u>3,975,802</u>	<u>5,655,064</u>	<u>5,720,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>98,153,751</u>	<u>104,392,994</u>	<u>112,195,187</u>
TOTAL ENDING BALANCE / RESERVES		<u>13,638,609</u>	<u>13,382,709</u>	<u>9,357,390</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>111,792,360</u></u>	<u><u>117,775,703</u></u>	<u><u>121,552,577</u></u>

2008-09 Final Budget Assumptions

- k) Includes Paramedic and Fire Academy Programs as contract service agreements of \$900,000.
Salary amounts of contracts transferred to academic salary account (Object 1110) as shown in 2007-08 actual expenditures
- l) Utilities budgeted increase of 5%.
- m) Inter-fund transfers, see page 58

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND RESTRICTED - INCOME

Account Number	Description	2006-2007 Actual Income	2007-2008 Actual Income	2008-2009 Final Budget
	BEGINNING BALANCE JULY 1	3,005,275	3,120,337	2,914,783
	<u>FEDERAL INCOME</u>			
8120	Federal Work Study	404,395	421,317	369,379
8199	Title V (Devel. Hispanic Serving Inst CEC 6511-6515)	0	395,013	458,581
8120	Title V (Santa Monica College Partnership)	726,961	668,883	762,048
8120	Title V Mathematics (1440)	158,689	308,865	410,000
8170	VTEA (1102)	713,997	1,072,341	960,666
8170	VTEA - Title II - Tech Prep	67,147	76,648	81,405
8190	Veterans Education Outreach (6105)	1,780	732	1,424
8190	Trade Exchange (6445)	0	87,265	51,215
8194	LAUSD Gear Up (1213)	0	166,294	65,000
8199	CalTrans (6421)	0	43,945	26,055
8199	Advanced Aerospace Mfg. Education Project (1962)	149,886	250,903	317,230
8199	Child Care Access Means Parents in School	47,041	71,846	92,274
8199	Fulbright Polish Grant (6510)	13,897	0	0
8199	Global Experience Through Technology (6053)	45,094	89,456	0
8199	Independent Living Skills Program	25,340	0	0
8199	Kinship Education Preparation & Support	41,775	0	0
8199	NSF Aerospace Grant (1961)	2,684	0	0
8199	SBDC - CMTC (6427)	320,980	305,344	275,000
8199	Western Region Interpreter Education Center	113,908	123,234	131,536
	Total Federal Income	<u>2,833,574</u>	<u>4,082,086</u>	<u>4,001,813</u>
	<u>STATE INCOME</u>			
8620	Basic Skill Reappropriation (1804)	111,384	213,004	700,487
8620	CACT/BEST (6476)	95,729	130,195	49,044
8620	CalWORKS (6406)	675,160	648,488	528,526
8620	Capacity Building for Nursing Program Expansion (2235)	284,832	45,710	159,478
8620	Career Technical Equipment (6412)	648,118	0	118,555
8620	Disabled Student Program Services	1,513,099	1,606,391	1,311,490
8620	EGADNAP (2233)	68,252	62,446	158,406
8620	Equipment for Nursing & Allied Health Program	0	0	90,229
8620	Extended Opportunity Program & Services	1,018,232	1,171,353	1,268,783
8620	Extended Opportunity Program & Services CARE	117,408	138,759	75,000
8620	Foster Care Education (6486)	119,138	110,810	110,000
8620	Instructional Equipment/Library Materials	90,337	0	200,000
8620	Instructional Equipment/Library Materials Carryover	91,723	74,424	390,905
8620	JDIF / Maritime Basic Skills (6440)	141,773	188,782	74,799
8620	JDIF / Work Ready Certification (6443)	52,023	301,260	51,510
8620	Matriculation - Credit	1,195,281	1,235,268	1,173,500
8620	Renovation for Capacity Bldg for Nursing Prgm Exp (2236)	444,411	144,430	0
8620	Staff Development (8551)	0	22,651	58,731
8620	Trailer Bill - Instructional Material	375,841	173,304	225,392
8620	Transfer and Articulation Funds (6254)	5,000	5,000	5,000
8620	YESS (6411)	0	143,438	166,988
8620	ITAR (6444)	0	57,582	30,297
8650	CA Trans & Logistics Inst. (6415)	0	6,633	43,367
8650	Youth Entrepreneur Program (6423)	0	24,764	35,236
8650	Honeywell Training (6447)	0	158,243	40,458
8650	LA County Tech Prep (6492)	0	25,000	0
8650	CTE (64XX)	0	0	350,000
8650	Aerospace Export IDRC (6429)	61,501	288,542	48,862

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND RESTRICTED - INCOME

Account Number	Description	2006-2007 Actual Income	2007-2008 Actual Income	2008-2009 Final Budget
8650	Board Financial Assists Program Admin. Allowance	600,419	571,097	613,095
8650	CACT COCCC (6470)	205,000	205,000	205,000
8650	CACT/Quick Start (6482)	143,574	288,528	57,335
8650	Careers in Child Care Training	147,823	148,498	159,997
8650	CSA Wired (6441)	204,898	470,012	117,817
8650	Faculty & Staff Diversity AB1725	30,560	21,677	40,440
8650	High School Globalization (6430)	64,025	128,189	56,631
8650	MESA Program	102,434	67,579	90,545
8650	MESA CSEMS Scholarship Grant	3,125	0	0
8654	MESA / UCI B A STAR Program (2178)	9,580	0	0
8650	Puente Reporting Project	0	0	2,550
8650	SBDC - CITD (6425)	182,322	209,190	283,488
8650	SBDC - COCCC (6424)	50,000	50,000	50,000
8650	Teacher Pipeline (1214)	0	102,331	174,465
8650	Telecommunications Tech Infrastructure Prog (TTIP)	88,750	62,204	52,781
8650	TRIO (ADAPT-TRIO Dissemination)	0	0	32,431
8650	WpLRC State Leadership Grant (6446)	205,000	245,288	289,711
8699	Miscellaneous	89,199	0	0
Total State Income		<u>9,235,951</u>	<u>9,546,070</u>	<u>9,691,329</u>
<u>LOCAL INCOME</u>				
8800	Community Advancement/Economic Development	1,968,331	1,798,824	1,800,000
8820	DPSS (6408)	160,356	160,356	160,356
8820	MESA Foundation Contribution	0	0	8,299
8820	Model Approaches for Partnerships in Parenting	11,610	32,252	16,200
8876/90	Health Services Fees	580,536	625,610	625,610
8881/90	Parking Services Fees	945,041	1,337,872	1,180,000
8890	AACC Workshop	0	1,611	389
8890	Child Development Training Consortium	22,288	27,500	27,500
8890	Donations	179,399	213,658	284,428
8890	Early Start to Emancipation Program	15,833	0	0
8890	Excelencia in Education (7610)	1,085	2,230	6,960
8890	First Year Experience/Learning Communities (7612)	0	0	46,211
8890	Honeywell Internship	6,691	0	0
8890	LAUSD Gear Up (1213)	24,862	0	0
8890	Live Scan (8089)	78,206	60,206	65,000
8890	Project Reach (3170)	19,866	13,812	20,000
8890	Referee and Lane Technician Training (1950)	7,692	4,477	5,000
8890	RITC Program Training	21	0	20,050
8890	SBDC Program Income (6431, 32, & 33)	0	9,095	10,000
8890	2+2+2=5 Program	1,080	0	7,635
8893	Scheduling Automated Retrieval System	0	0	2,678
8896	Foundation	11,721	0	0
Total Local Income		<u>4,034,618</u>	<u>4,287,503</u>	<u>4,286,316</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted - Parking	374,274	324,858	430,000
8980	District Match for Lib Mat/Instr Equip (from Fund 11)	69,174	108,563	80,000
Total Incoming Transfers		<u>443,448</u>	<u>433,421</u>	<u>510,000</u>
TOTAL INCOME - ALL SOURCES		<u>16,547,591</u>	<u>18,349,080</u>	<u>18,489,458</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>19,552,866</u>	<u>21,469,417</u>	<u>21,404,241</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
EXPENDITURES / APPROPRIATIONS				
ACADEMIC SALARIES				
1100	Regular Schedule, Teaching	290,353	90,513	96,206
1200	Regular Schedule, Non-Teaching	1,460,134	1,518,354	1,563,197
1300	Other Schedule, Teaching	357,376	335,474	335,509
1400	Other Schedule, Non-Teaching	<u>533,718</u>	<u>694,711</u>	<u>723,448</u>
Total Academic Salaries		2,641,581	2,639,052	2,718,360
CLASSIFIED SALARIES				
2100	Full Time	3,759,401	4,695,326	4,704,581
2200	Instructional Aides, Full Time	259,009	382,192	300,000
2300	Student Help, Hourly and Overtime	<u>2,236,119</u>	<u>2,451,474</u>	<u>2,270,000</u>
Total Classified Salaries		6,254,529	7,528,992	7,274,581
STAFF BENEFITS				
3100	State Teachers' Retirement	174,186	170,345	175,905
3200	Public Employees' Retirement System	401,408	509,486	508,733
3300	Social Security - OASDI & Medicare	450,822	533,943	526,668
3400	Health and Welfare	742,808	815,212	886,732
3500	Unemployment Insurance	3,922	6,328	4,479
3600	Workers' Compensation Insurance	86,533	91,774	94,281
3700	Cash in lieu of Insurance	7,308	7,665	7,780
3800	Alternate Retirement Plan	<u>14,739</u>	<u>17,018</u>	<u>17,962</u>
Total Staff Benefits		1,881,726	2,151,771	2,222,540
BOOKS, SUPPLIES AND MATERIALS				
4200	Books	52,393	71,500	70,000
4300	Instructional Supplies	447,630	287,054	290,000
4500	Non-Instructional Supplies	<u>482,109</u>	<u>444,000</u>	<u>410,000</u>
Total Books, Supplies, and Materials		982,132	802,554	770,000
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Personal Services/Indirect Costs	1,603,407	2,936,329	3,280,000
5200	Travel, Conference & In-Service Training	241,842	422,226	320,000
5300	Dues and Memberships	8,490	12,565	14,000
5400	Insurance	58,146	54,814	61,000
5500	Utilities and Housekeeping Service	50,018	5,121	6,000
5600	Contracts, Rentals, and Repairs	88,081	103,239	130,000
5700	Legal & Regulatory Expenses	0	9,924	4,000
5800	Other Services, Postage, Advertising	415,141	447,687	440,000
5900	Repro Services	<u>34,831</u>	<u>21,337</u>	<u>20,000</u>
Total Contracts Services and Operating Expenses		2,499,956	4,013,242	4,275,000

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
	CAPITAL OUTLAY			
6100	Sites and Improvements	13,082	626	0
6200	Buildings	4,794	0	0
6300	Library Books	96,831	0	0
6410	Additional Equipment - Instruction	1,288,161	629,671	650,000
6420	Additional Equipment - Non-Instruction	273,152	264,256	250,000
6425	Replacement Equipment - Non-Instructional	0	2,039	2,500
	Total Capital Outlay	<u>1,676,020</u>	<u>896,592</u>	<u>902,500</u>
	OTHER OUTGO			
7300	Contribution from Community Advancement	208,156	205,600	200,000
7300	Interfund Transfer - Capital Outlay-Parking	60,000	60,000	60,000
7600	Other Payments to/for Students	228,429	256,831	275,000
	Total Other Outgo	<u>496,585</u>	<u>522,431</u>	<u>535,000</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>16,432,529</u>	<u>18,554,634</u>	<u>18,697,981</u>
	NET ENDING BALANCE / RESERVES	<u>3,120,337</u>	<u>2,914,783</u>	<u>2,706,260</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>19,552,866</u></u>	<u><u>21,469,417</u></u>	<u><u>21,404,241</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
COMPTON CENTER RELATED EXPENSES FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		0	0	116,490
ADJUSTMENT		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>0</u>	<u>0</u>	<u>116,490</u>
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	0	1,000,000	1,000,000
Total Local Revenue		<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL REVENUE - ALL SOURCES		<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>
		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>0</u></u>	<u><u>1,000,000</u></u>	<u><u>1,116,490</u></u>
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	0	0	126,994
1400	Other Schedule, Non-Teaching	0	1,806	25,000
2100	Classified - Full Time	0	511,427	500,138
2300	Student Help, Hourly and Overtime	0	27,210	15,000
3000	Benefits	0	122,553	175,000
Total Salaries and Benefits		<u>0</u>	<u>662,996</u>	<u>842,132</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	0	1,575	0
Total Books, Supplies and Materials		<u>0</u>	<u>1,575</u>	<u>0</u>
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	200,077	5,250
5200	Travel, Conference and In-Service Training	0	3,565	10,000
5500	Utilities and Housekeeping Services	0	1,375	0
5700	Legal, Elections, and Audit Expense	0	5,941	0
5900	First Year Experience Program	0	0	65,000
Total Contract Services and Operating Expenses		<u>0</u>	<u>210,958</u>	<u>80,250</u>
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	7,981	0
Total Capital Outlay		<u>0</u>	<u>7,981</u>	<u>0</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>0</u>	<u>883,510</u>	<u>922,382</u>
TOTAL ENDING BALANCE / RESERVES		<u>0</u>	<u>116,490</u>	<u>194,108</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>0</u></u>	<u><u>1,000,000</u></u>	<u><u>1,116,490</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
SPECIAL PROJECTS FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		0	0	0
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	0	3,000,000	3,000,000
Total Local Revenue		0	3,000,000	3,000,000
TOTAL REVENUE - ALL SOURCES		0	3,000,000	3,000,000
TOTAL BEGINNING BALANCE AND REVENUE		0	3,000,000	3,000,000
<u>EXPENDITURES</u>				
<u>SALARIES and BENEFITS</u>				
1300	Other Schedule, Teaching	0	64,729	
1400	Other Schedule, Non-Teaching	0	299,700	
2100	Classified - Full Time	0	173,088	
2200	Instructional Aides, Part-time	0	5,693	
2300	Student Help, Hourly and Overtime	0	349,241	
3000	Benefits	0	128,592	
Total Salaries and Benefits		0	1,021,043	0
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Other Books	0	2,644	
4500	Non-Instructional Supplies	0	51,434	
Total Books, Supplies and Materials		0	54,078	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	65,522	
5200	Travel, Conference and In-Service Training	0	31,370	
5300	Dues & Memberships	0	28,275	
5600	Rents, Leases and Repairs	0	77,400	
5800	Other Services and Expenses	0	54,851	
5900	Special Programs and Services	0	980	3,000,000
Total Contract Services and Operating Expenses		0	258,398	3,000,000
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	99,933	
6400	Equipment	0	68,671	
Total Capital Outlay		0	168,604	0
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	0	1,497,877	
Total Other Outgo		0	1,497,877	0
TOTAL EXPENDITURES / APPROPRIATIONS		0	3,000,000	3,000,000
TOTAL ENDING BALANCE / RESERVES		0	0	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		0	3,000,000	3,000,000

* Funds to be distributed to appropriate object codes as projects are approved.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-09 FINAL BUDGET
STUDENT FINANCIAL AID FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	410,400	378,200	500,000
8150	ACG Grant Program	0	135,425	140,000
8150	PELL Grant Program	7,790,284	9,201,405	12,000,000 *
8150	Nursing	<u>0</u>	<u>0</u>	<u>0</u>
Total Federal Income		8,200,684	9,715,030	12,640,000
<u>STATE INCOME</u>				
8620	EOP&S Grant	550,746	598,482	631,000
8620	EOP&S CARE Grant	135,109	112,000	110,000
8650	Cal Grants	<u>1,155,726</u>	<u>1,164,517</u>	<u>1,200,000</u>
Total State Income		<u>1,841,581</u>	<u>1,874,999</u>	<u>1,941,000</u>
TOTAL INCOME - ALL SOURCES		<u><u>10,042,265</u></u>	<u><u>11,590,029</u></u>	<u><u>14,581,000</u></u>

EXPENDITURES / APPROPRIATIONS

<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	410,400	378,200	500,000
7515	ACG Grant Program	0	135,425	140,000
7520	PELL Grant Program	7,790,284	9,201,405	12,000,000 *
7530	Cal Grants	1,155,726	1,164,517	1,200,000
7540	Nursing	0	0	0
7550	EOP&S Grant	165,085	165,538	170,000
7550	EOP&S CARE Grant	135,109	112,000	110,000
7550	Bus Passes & Food Vouchers	3,245	7,559	8,000
7633	EOP&S Book Grants	300,001	322,002	300,000
7639	EOP&S Survival Kits	<u>82,415</u>	<u>103,383</u>	<u>153,000</u>
Total Other Outgo		<u>10,042,265</u>	<u>11,590,029</u>	<u>14,581,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u><u>10,042,265</u></u>	<u><u>11,590,029</u></u>	<u><u>14,581,000</u></u>

* includes revenue and awards for Compton Educational Center students

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
WORKERS' COMPENSATION FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		315,670	337,619	289,691
<u>LOCAL INCOME</u>				
8860	Interest	2,869	3,941	4,000
8890	Insurance Recoveries	89,067	22,894	50,000
8892	General Fund-Restricted	0	0	0
8980	Contribution from General Fund	<u>948,514</u>	<u>981,207</u>	<u>1,063,250</u>
Total Local Income		1,040,450	1,008,042	1,117,250
TOTAL INCOME - ALL SOURCES		<u>1,040,450</u>	<u>1,008,042</u>	<u>1,117,250</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>1,356,120</u>	<u>1,345,661</u>	<u>1,406,941</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	54,441	57,906	58,764
3000	Staff Benefits	<u>15,546</u>	<u>16,857</u>	<u>17,629</u>
Total Classified Salaries/Benefits		69,987	74,763	76,393
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	948,514	981,207	1,063,250
5733	Benefits/Claims Paid	0	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		948,514	981,207	1,063,250
TOTAL EXPENDITURES / APPROPRIATIONS		1,018,501	1,055,970	1,139,643
NET ENDING BALANCE / RESERVES		<u>337,619</u>	<u>289,691</u>	<u>267,298</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,356,120</u>	<u>1,345,661</u>	<u>1,406,941</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
CHILD DEVELOPMENT FUND - INCOME

Account Number	Description	2006-2007 Actual Income	2007-2008 Actual Income	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		63	11,319	35,333
ADJUSTMENTS TO BEGINNING BALANCE		0	-4,508	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>63</u>	<u>6,811</u>	<u>35,333</u>
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8199	Child Development Food Program	<u>8,666</u>	<u>10,363</u>	<u>9,000</u>
Total Federal Income		8,666	10,363	9,000
<u>STATE INCOME</u>				
8620	Child Development Apportionment	184,226	164,349	188,000
8699	Child Development Food Program	<u>695</u>	<u>866</u>	<u>990</u>
Total State Income		184,921	165,215	188,990
<u>LOCAL INCOME</u>				
8860	Interest	5,047	5,787	5,000
8871	Child Development Services Fees	232,101	293,141	258,000
8893	Fund Raising Income	<u>2,451</u>	<u>1,355</u>	<u>3,500</u>
Total Local Income		239,599	300,283	266,500
<u>INCOMING TRANSFERS</u>				
8980	Transfer from General Fund	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Incoming Transfers		75,000	75,000	75,000
TOTAL INCOME - ALL SOURCES		<u>508,186</u>	<u>550,861</u>	<u>539,490</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>508,249</u></u>	<u><u>557,672</u></u>	<u><u>574,823</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
CHILD DEVELOPMENT FUND - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	92,184	98,244	99,697
1492	Regular Schedule, Teaching P/T	20,767	20,289	26,580
1493	Regular Schedule, Teaching F/T	136,941	146,148	148,102
Total Academic Salaries		249,892	264,681	274,379
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	95,652	101,912	103,448
2240	Part Time - Instructional	4,493	0	0
2300	Part Time	29,092	31,370	31,150
Total Classified Salaries		129,237	133,282	134,598
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	20,166	21,270	22,636
3200	PERS	9,114	9,484	12,518
3300	Social Security - OASDI/Medicare	10,114	11,489	14,275
3400	Health & Welfare	55,900	61,320	63,708
3500	Unemployment Insurance	170	256	1,227
3600	Workers' Compensation	3,867	3,737	5,112
3700	Cash in Lieu of Insurance	840	840	840
3800	Other Benefits - Projects	273	343	300
Total Staff Benefits		100,444	108,739	120,616
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	1,486	1,767	2,500
4330	Publications-Magazines	42	0	50
4500	Non-Instructional Supplies	14,186	12,653	14,000
Total Books, Supplies, and Materials		15,714	14,420	16,550
<u>OTHER OPERATING EXPENSES</u>				
5200	Travel, Conference, In-Service Training	228	0	200
5300	Dues & Memberships	250	140	200
5600	Rental and Repairs	565	477	500
5800	Other Services, Postage, Advertising	600	600	600
5900	Repro Services	0	0	0
Other Operating Expenses		1,643	1,217	1,500
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		496,930	522,339	547,643
NET ENDING BALANCE / RESERVES		11,319	35,333	27,180
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		508,249	557,672	574,823

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - INCOME

Account Number	Description	2006-2007 Actual Income	2007-2008 Actual Income	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		2,199,047	4,020,108	2,619,911
ADJUSTMENTS		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		2,199,047	4,020,108	2,619,911
<u>INCOME</u>				
<u>STATE INCOME</u>				
8651	Comm. College Construction-Library Addition	990,838	5,477,164	2,899,247
8651	Comm. College Construction-Humanities	0	2,664,553	21,447
8651	Comm. College Construction-Soc Sci Remodel	0	117,000	336,000
8652	Scheduled Maintenance Program	982,080	210,914	200,000
8654	Hazardous Substances Abatement	<u>0</u>	<u>0</u>	<u>0</u>
Total State Income		1,972,918	8,469,631	3,456,694
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	25,000	25,000	25,000
8860	Interest	179,935	79,491	140,000
8885	Capital Outlay Fee - Non-Residents	395,416	402,911	400,000
8890	Redevelopment Capital Outlay Funds	89,755	163,121	95,000
8893	Miscellaneous	<u>0</u>	<u>4,087</u>	<u>0</u>
Total Local Income		690,106	674,610	660,000
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	616,266	210,914	200,000
8980	Interfund Transfer-Parking Funds Restricted	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Incoming Transfers		<u>676,266</u>	<u>270,914</u>	<u>260,000</u>
TOTAL INCOME - ALL SOURCES		<u>3,339,290</u>	<u>9,415,155</u>	<u>4,376,694</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>5,538,337</u></u>	<u><u>13,435,263</u></u>	<u><u>6,996,605</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	7,464	138	0
Total Books, Supplies, and Materials		7,464	138	0
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	78,092	2,100	0
5220	Travel & Conference Expenses	0	0	0
5300	Dues and Memberships	0	0	0
5620	Scheduled Maintenance Contracts	4,900	120,563	0
5660	Rents, Leases and Repairs	60,132	330,945	613,164
5860	Multi-Media Advertising	812	526	0
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		143,936	454,134	613,164
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	58,019	827,614	253,291
6200	Buildings	1,308,810	6,236,518	2,962,663
6400	New Equipment	0	2,846,948	2,017,447
Total Capital Outlay		1,366,829	9,911,080	5,233,401
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	0	450,000	0
Total Other Outgo		0	450,000	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,518,229	10,815,352	5,846,565
NET ENDING BALANCE / RESERVES		4,020,108	2,619,911	1,150,040
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		5,538,337	13,435,263	6,996,605

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - INCOME

Account Number	Description	2006-2007 Actual Income	2007-2008 Actual Income	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		37,530,589	162,320,132	130,488,667
ADJUSTMENT		<u>35,724</u>	<u>50,354</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		37,566,313	162,370,486	130,488,667
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	8,001,192	7,243,757	6,000,000
8865	Bond Refinancing	6,787,288	0	0
8940	Proceeds from Bonds (Second Series)	150,000,000	0	0
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>180,816,464</u>
Total Local Income		164,788,480	7,243,757	186,816,464
TOTAL INCOME - ALL SOURCES		<u>164,788,480</u>	<u>7,243,757</u>	<u>186,816,464</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>202,354,793</u></u>	<u><u>169,614,243</u></u>	<u><u>317,305,131</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - EXPENDITURES

Account Number	Description	2006-2007 Actual Expenditures	2007-2008 Actual Expenditures	2008-2009 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	0	1,884	13,261
5100	Consulting Services	3,610,090	2,745,111	19,322,207
5600	Repairs	5,061	101,662	715,575
5800	Other Services and Expenses	<u>5,895</u>	<u>1,499</u>	<u>0</u>
Other Operating Expenses		3,621,046	2,850,156	20,051,043
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	10,655,254	8,444,331	59,437,709
6200	Buildings	24,923,798	25,825,754	181,792,110
6400	New Equipment	<u>834,563</u>	<u>2,005,335</u>	<u>41,142,050</u>
Total Capital Outlay		36,413,615	36,275,420	282,371,869
TOTAL EXPENDITURES / APPROPRIATIONS		40,034,661	39,125,576	302,422,912 *
NET ENDING BALANCE / RESERVES		<u>162,320,132</u>	<u>130,488,667</u>	<u>14,882,219</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>202,354,793</u></u>	<u><u>169,614,243</u></u>	<u><u>317,305,131</u></u>

Additional Classrooms and Modernization (ACM)	\$ 130,898,374
Campus Site Improvements (CSI)	26,291,043
Energy Efficiency Improvements (EEI)	517,570
Health and Safety Improvements (HIS)	116,103,268
Information Technology and Equipment (ITE)	27,026,957
Physical Education Facilities Improvements (PEFI)	<u>1,585,700</u>
	\$ 302,422,912 *


EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1		92,599	116,247	129,462
ADJUSTMENT		19,225		0
ADJUSTED BEGINNING BALANCE JULY 1		<u>111,824</u>	<u>116,247</u>	<u>129,462</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	8,920	10,305	10,000
8899	Contribution from General Fund	<u>780,000</u>	<u>780,000</u>	<u>780,000</u>
Total Local Income		<u>788,920</u>	<u>790,305</u>	<u>790,000</u>
TOTAL INCOME - ALL SOURCES		<u>788,920</u>	<u>790,305</u>	<u>790,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>900,744</u></u>	<u><u>906,552</u></u>	<u><u>919,462</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CLASSIFIED SALARIES/BENEFITS</u>			
2100	Full Time	0	0	0
3000	Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Classified Salaries/Benefits		0	0	0
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	<u>605</u>	<u>237</u>	<u>0</u>
Total Books, Supplies, and Materials		605	237	0
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	0	236	250
5200	Conferences	25	1,738	2,000
5400	Insurance	783,181	774,879	785,000
5733	Benefits Paid Claimants	<u>686</u>	<u>0</u>	<u>5,000</u>
Total Contract Services and Operating Expenses		<u>783,892</u>	<u>776,853</u>	<u>792,250</u>
TOTAL EXPENDITURES / APPROPRIATIONS		784,497	777,090	792,250
NET ENDING BALANCE / RESERVES		<u>116,247</u>	<u>129,462</u>	<u>127,212</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>900,744</u></u>	<u><u>906,552</u></u>	<u><u>919,462</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
DENTAL SELF-INSURANCE FUND

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
	BEGINNING BALANCE JULY 1	158,602	303,230	445,841
	ADJUSTMENTS	<u>(1,024)</u>	<u>0</u>	<u>0</u>
	AJUSTED BEGINNING BALANCE JULY 1	157,578	303,230	445,841
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	24,082	27,237	25,000
8895	Contribution from Payroll Clearing	191,296	191,334	155,000
8895	Contribution from Other Funds	0	0	0
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
	Total Local Income	<u>1,115,378</u>	<u>1,118,571</u>	<u>1,080,000</u>
	TOTAL INCOME - ALL SOURCES	<u>1,115,378</u>	<u>1,118,571</u>	<u>1,080,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,272,956</u></u>	<u><u>1,421,801</u></u>	<u><u>1,525,841</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>969,726</u>	<u>975,960</u>	<u>1,000,000</u>
	Total Contract Services and Operating Expenses	<u>969,726</u>	<u>975,960</u>	<u>1,000,000</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	969,726	975,960	1,000,000
	NET ENDING BALANCE / RESERVES	<u>303,230</u>	<u>445,841</u>	<u>525,841</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,272,956</u></u>	<u><u>1,421,801</u></u>	<u><u>1,525,841</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2008-2009 FINAL BUDGET
 SPECIAL RESERVE FUND-RETIREE HEALTH PREMIUMS

Account Number	Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
	BEGINNING BALANCE JULY 1	710,004	2,699,879	4,359,564
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	131,390	161,808	150,000
8899	Contributions from General Fund	<u>1,858,485</u>	<u>1,497,877</u>	<u>0</u>
	Total Local Income	<u>1,989,875</u>	<u>1,659,685</u>	<u>150,000</u>
	TOTAL INCOME - ALL SOURCES	<u>1,989,875</u>	<u>1,659,685</u>	<u>150,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>2,699,879</u></u>	<u><u>4,359,564</u></u>	<u><u>4,509,564</u></u>
				
	TOTAL EXPENDITURES / APPROPRIATIONS	0	0	0
	NET ENDING BALANCE / RESERVES	<u>2,699,879</u>	<u>4,359,564</u>	<u>4,509,564</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>2,699,879</u></u>	<u><u>4,359,564</u></u>	<u><u>4,509,564</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-2009 FINAL BUDGET
BOOKSTORE FUND

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JUNE 1	933,520	972,305	842,558
<u>INCOME</u>			
Sales	7,500,374	8,100,000	8,976,000
Interest	0	3,521	5,895
Other	120,217	69,587	123,000
Total Local Income	<u>7,620,591</u>	<u>8,173,108</u>	<u>9,104,895</u>
TOTAL INCOME - ALL SOURCES	<u>7,620,591</u>	<u>8,173,108</u>	<u>9,104,895</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>8,554,111</u></u>	<u><u>9,145,413</u></u>	<u><u>9,947,453</u></u>
<u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	5,271,304	5,854,951	6,321,800
Freight In	163,512	216,521	250,000
Freight Out	9,508	12,545	35,000
Total Cost of Purchases	<u>5,444,324</u>	<u>6,084,017</u>	<u>6,606,800</u>
<u>SALARIES & BENEFITS</u>			
Payroll	1,218,797	1,285,985	1,185,509
Fringe Benefits	346,634	354,014	370,994
Total Salaries & Benefits	<u>1,565,431</u>	<u>1,639,999</u>	<u>1,556,503</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	86,272	96,584	100,000
Other	126,983	133,592	131,000
Total Operating Expenses/Appropriations	<u>213,255</u>	<u>230,176</u>	<u>231,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	276,000	276,000	276,000
Security	23,247	30,000	24,000
Other	59,549	59,584	188,762
Total Non-Operating Expenses	<u>358,796</u>	<u>365,584</u>	<u>488,762</u>
Building Improvements - Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES/APPROPRIATIONS	7,581,806	8,302,855	8,883,065
NET ENDING BALANCE / RESERVES	<u>972,305</u>	<u>842,558</u>	<u>1,064,388</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>8,554,111</u></u>	<u><u>9,145,413</u></u>	<u><u>9,947,453</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-09 FINAL BUDGET
ASSOCIATED STUDENTS FUND

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1	99,055	106,093	114,980
Due to ASO Representation Fund	0	0	0
ADJUSTMENTS	<u>(95)</u>	<u>70</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	98,960	106,163	114,980
<u>INCOME</u>			
Interest Income	4,065	3,343	1,800
ASO Charity	0	0	0
ASO Fund Raising Activity	1,093	798	1,000
I.C.C. Fund Raising Activity	625	413	500
Hurricane Harbor Fund Raising	334	0	0
Magic Mountain Fund Raising	9,856	10,452	13,000
Transfer from Auxiliary Services	24,000	24,000	24,000
Miscellaneous Income	0	0	0
TOTAL INCOME	<u>39,973</u>	<u>39,006</u>	<u>40,300</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>138,933</u>	<u>145,169</u>	<u>155,280</u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization	7,462	2,909	7,350
Total ASO Administration and Business	10,089	10,295	12,800
Total Academic Affairs	0	0	400
Total Student & Community Advancement	0	1,100	2,150
Total Inter-Club Council	<u>15,289</u>	<u>15,885</u>	<u>17,600</u>
TOTAL EXPENDITURES AND TRANSFERS	32,840	30,189	40,300
NET ENDING BALANCE / RESERVES	<u>106,093</u>	<u>114,980</u>	<u>114,980</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u>138,933</u>	<u>145,169</u>	<u>155,280</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2008-09 FINAL BUDGET
AUXILIARY SERVICES FUND

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Final Budget
BEGINNING BALANCE JULY 1	195,826	227,689	312,814
ADJUSTMENT	<u>0</u>	<u>159</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	195,826	227,848	312,814
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	51,189	46,257	45,000
Athletics	6,745	13,777	11,000
Union Advertising Sales	9,910	15,630	15,000
Fine Arts Income	72,207	65,516	60,000
Bookstore	276,000	276,000	276,000
District Contribution (Pioneer Theatre)	25,000	25,000	25,000
Investment	3,961	4,526	4,000
Transfer from Community Advancement for Athletics	41,300	0	0
Miscellaneous	<u>83,678</u>	<u>82,929</u>	<u>2,500</u>
TOTAL AUXILIARY SERVICES INCOME	<u>569,990</u>	<u>529,635</u>	<u>438,500</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>765,816</u></u>	<u><u>757,483</u></u>	<u><u>751,314</u></u>
<u>EXPENDITURES</u>			
Men's Athletics	63,074	62,269	65,771
Women's Athletics	38,221	39,998	40,511
Men's/Women's Athletics-Pep Band Rallies	7,329	8,467	9,073
Insurance/Tournaments/Publicity	26,453	16,884	20,300
Athletic Transportation/Facilities/Laundry	36,312	2,963	3,100
Stadium and Gym/Training Room	42,907	903	1,070
Union	48,742	48,896	52,600
Fine Arts	89,617	87,280	96,750
Other Programs	161,472	153,009	83,985
Associated Students Transfer	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
TOTAL EXPENDITURES AND TRANSFERS	538,127	444,669	397,160
NET ENDING BALANCE / RESERVES	<u>227,689</u>	<u>312,814</u>	<u>354,154</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>765,816</u></u>	<u><u>757,483</u></u>	<u><u>751,314</u></u>

APPENDIX

APPROPRIATIONS LIMITATION

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

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

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

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

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

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

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

APPROPRIATIONS LIMITATION continued

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

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1982-83	\$ 47,459,368	\$ 37,828,433
1983-84	\$ 47,554,595	\$ 35,356,404
1984-85	\$ 47,975,723	\$ 34,202,886
1985-86	\$ 48,834,339	\$ 35,500,079
1986-87	\$ 48,588,691	\$ 37,267,974
1987-88	\$ 50,596,485	\$ 39,790,175
1988-89	\$ 51,622,623	\$ 37,750,599
1989-90	\$ 55,830,071	\$ 40,127,041
1990-91	\$ 60,792,822	\$ 46,152,697
1991-92	\$ 62,399,252	\$ 45,778,049
1992-93	\$ 64,483,387	\$ 46,280,500
1993-94	\$ 66,700,996	\$ 43,466,000
1994-95	\$ 64,554,764	\$ 38,847,000
1995-96	\$ 65,789,651	\$ 42,384,700
1996-97	\$ 70,376,992	\$ 46,104,101
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354
2008-09	\$118,431,005	\$ 90,984,779

ASSESSSED VALUE
Fiscal Year Ending June 30

<u>District's Fiscal Year</u>	<u>District's Assessed Value</u>
1985-86	\$21,457,143,895
1986-87	23,215,808,590
1987-88	26,230,139,198
1988-89	27,443,620,320
1989-90	30,390,958,630
1990-91	33,043,399,742
1991-92	35,629,571,042
1992-93	37,249,444,286
1993-94	38,122,491,405
1994-95	38,545,390,834
1995-96	37,575,541,613
1996-97	36,845,220,353
1997-98	37,247,399,202
1998-99	39,022,162,686
1999-00	41,547,560,653
2000-01	44,892,358,442
2001-02	48,527,922,104
2002-03	51,402,197,188
2003-04	54,202,936,075
2004-05	57,615,538,719
2005-06	62,478,430,170
2006-07	68,413,330,820
2007-08	74,232,431,439
2008-09	75,338,601,314

TAX REVENUE ANTICIPATION NOTES ISSUED

<u>Fiscal Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>
1994-95	\$ 10,000,000	4.50%	7/7/94
1995-96	\$ 8,650,000	4.75%	7/6/95
1996-97	\$ 9,000,000	4.75%	7/1/96
1997-98	\$ 13,000,000	4.50%	7/1/97
1998-99	\$ 13,105,000	3.74%	7/1/98
1999-00	\$ 13,000,000	4.00%	7/1/99
2000-01	\$ 5,000,000	5.00%	7/5/00
2001-02	\$ 3,695,000	4.25%	7/3/01
2002-03	\$ 8,295,000	3.00%	7/1/02
2003-04	N/A	N/A	N/A
2004-05	\$ 4,155,000	2.25%	7/1/04
2005-06	N/A	N/A	N/A
2006-07	N/A	N/A	N/A
2007-08	N/A	N/A	N/A
2008-09	N/A	N/A	N/A

BASE REVENUE

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 72 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is received from three sources:

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

The amount of enrollment fees and property taxes estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees or property taxes received are higher than originally estimated, the State reduces that district's apportionment correspondingly.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed on the basis of three factors:

- Foundation Revenues;
- Credit FTES Revenues;
- Non-Credit FTES Revenues.

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district. El Camino Community College District through its partnership agreement with the Compton Community Educational Center was allocated \$8 million for foundation revenue in 2006-07.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2007-08 base funding rates were \$4565 for Credit FTES and \$2745 for Non-credit FTES. The 2008-09 estimated COLA rate has not been determined by the State and for budget purposes is presumed to be 0%.

The 2008-09 base credit FTES revenue is computed by multiplying the District's final reported 2007-08 FTES (19,305) by the estimated 2008-09 funding rate of \$4,565.

The 2008-09 base non-credit revenue is computed by multiplying the District's reported 2007-08 P2 non-credit FTES (7.13) by the estimated 2008-09 funding rate of \$2,745.

The Basic Revenue for 2008-09 was computed based on 19,305 FTES. The budget is based on the assumption that sufficient FTES will be reached during the year to restore the 19,328 FTES previously reported. If sufficient FTES is not generated in 2008-09 (summer and fall 2008/winter and spring 2009) then the difference needed will be allocated from the FTES generated in summer 2009 to meet the 19,328 target.

Budget Development Criteria

The 2008-09 budget will reflect the goals identified in the El Camino College Educational Master Plan:

Criteria to Allocate Resources

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

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

Augmentations/Enhancements

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

Augmentations will be funded in the following order:

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

Planning and Budgeting Committee

The Planning and Budgeting Committee serves as the steering committee for campus wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Comprehensive Master Plan and other plans adopted by the College. The PBC makes recommendations to the President on all planning and budgeting issues and reports all committee activities to the campus community.

Immediate Responsibilities and Tasks of the Committee

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

Ongoing Responsibilities

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

Budget Goals El Camino College Educational Master Plan

The 2008-09 budget will reflect the goals identified in the El Camino College Educational Master Plan. These are:

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

College Mission Statement

El Camino College offers quality, comprehensive educational programs and services to ensure the educational success of students from our diverse community.

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
PRESIDENT

	President's Office <u>5000</u>	Board of Trustees <u>5001</u>	Public Info <u>5200</u>	Staff/ Student Diversity <u>5010</u>	Foundation <u>5000</u>	<u>Total</u>
Board of Trustees		5.00				5.00
President	1.00					1.00
Director			1.00	1.00		2.00
Assistant to Superintendent	1.00					1.00
Administrative Assistant	1.00		1.00	1.00	1.00	4.00
Graphics Specialist			1.00			1.00
Offset Operator			1.00			1.00
Photographer/Public Info Tech			1.00			1.00
Production Coordinator			1.00			1.00
Repro Operator			1.00			1.00
Publications Supervisor			1.00			1.00
Senior Printer			1.00			1.00
Student Trustee		1.00				1.00
Web Developer			1.00			1.00
Total FTE	<u>3.00</u>	<u>6.00</u>	<u>10.00</u>	<u>2.00</u>	<u>1.00</u>	<u>22.00</u>

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

	Academic Affairs <u>1000/1003</u>	Behavioral & Social Sciences <u>1500</u>	Business <u>1600</u>	Fine Arts <u>1700</u>	Humanities <u>1800</u>	Industry &Tech <u>1900</u>
Vice President	1.00					
Dean		1.00	1.00	1.00	1.00	1.00
Director		1.00		1.00	1.00	1.50
Assistant Director-Athletics						
Instructor-Classroom		32.30	20.91	33.50	57.96	29.20
Instructor-Reassigned		1.30	0.50	2.15	2.54	0.80
Instructor-Sabbatical			1.00	1.50	2.00	
Assistant to Vice President	1.00					
Administrative Assistant		1.00	1.00	1.00	1.00	1.00
Secretary	1.00				1.00	
Academic Scheduler	1.00					
Accompanist				2.00		
Accounting Assistant III				1.00		1.00
ADPT Computer Specialist						
Athletic Specialist						
Attendant						3.50
CDC Technician		1.00				
Clerical Assistant	1.50	1.00			1.00	1.00
Computer Lab Specialist				1.00		
Computer Lab Technician						
Counselor		1.00				
Curriculum Advisor	1.00					
Custodian CDC		0.75				
Exercise Test Technician						
Faculty Coordinator				1.00		
Instructional Assistant			1.00			
Lab Specialist/Tech			1.00	1.00		1.00
Laundry Assistant						
Lead Teacher CDC		1.00				
Librarian						
Library Media Tech						
Production Employee				9.00		
Production Specialist						
Program Coordinator-ESL					0.75	
Project Coordinator						
Project Specialist				1.00		
Sr. Clerical Assistant		1.00	1.00	1.00		1.00
Special Svcs Professional						
Teacher CDC		2.00				
Tech Services Super						1.00
Theater Manager				1.00		
Theater Production Manager				1.00		
Tool Tech						4.00
Trainer						
Welder						1.00
Total FTE	6.50	44.35	27.41	59.15	68.25	47.00

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ACADEMIC AFFAIRS

	Natural Sciences <u>2000</u>	Math Sciences <u>2100</u>	Health Sciences & Athletics <u>2200</u>	Library <u>2600</u>	Learning Resources <u>2700</u>	Academic Senate <u>3200</u>	<u>Total</u>
Vice President							1.00
Dean	1.00	1.00	1.00				8.00
Director			1.22		1.00		6.72
Assistant Director-Athletics			1.00				1.00
Instructor-Classroom	33.20	35.75	38.00	7.07			287.89
Instructor-Reassigned	0.80	1.50				1.40	10.99
Instructor-Sabbatical		1.50	0.50				6.50
Assistant to Vice President							1.00
Administrative Assistant	1.00	1.00	2.00		1.00		10.00
Secretary							2.00
Academic Scheduler							1.00
Accompanist							2.00
Accounting Assistant III							2.00
ADPT Computer Specialist			1.00				1.00
Athletic Specialist			1.00				1.00
Attendant			4.00				7.50
CDC Technician							1.00
Clerical Assistant	1.00		1.00				6.50
Computer Lab Specialist							1.00
Computer Lab Technician				1.00			1.00
Counselor			1.40				2.40
Curriculum Advisor							1.00
Custodian CDC							0.75
Exercise Test Technician			1.00				1.00
Faculty Coordinator				2.00			3.00
Instruc Assistant							1.00
Lab Specialist/Tech	9.50	1.00			1.00		14.50
Laundry Assistant			1.00				1.00
Lead Teacher CDC							1.00
Librarian				6.00			6.00
Library Media Tech				12.50			12.50
Production Employee							9.00
Production Specialist				2.00	1.00		3.00
Program Coordinator-ESL							0.75
Project Coordinator					1.00		1.00
Project Specialist					1.00		2.00
Sr. Clerical Assistant		1.00	1.00				6.00
Special Svcs Professional	1.00						1.00
Teacher CDC							2.00
Tech Services Super							1.00
Theater Manager							1.00
Theater Production Manager							1.00
Tool Tech							4.00
Trainer			1.00				1.00
Welder							1.00
Total FTE	47.50	42.75	56.12	30.57	6.00	1.40	437.00

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	<u>Total</u>
Vice President	1.00							1.00
Business Manager		1.00						1.00
Chief of Police							0.50	0.50
Director		1.00	1.00	1.00	1.00	1.00		5.00
Assistant Director			1.00		1.00	2.00		4.00
Assistant to Vice Presiden	1.00							1.00
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	0.20	5.20
Secretary					2.00			2.00
Accounting Assistant II				4.00				4.00
Accounting Assistant III		7.60						7.60
Accounting Officer		2.00						2.00
Accounting Technician		2.00						2.00
Accounting Technician II		6.00						6.00
Auto & Equip Mechanic						1.00		1.00
Business System Analyst			1.00					1.00
Buyer				2.00				2.00
Campus Police Officer							13.00	13.00
Campus Police Lieutenant & Sergeant							3.60	3.60
Carpenter						2.00		2.00
Computer Lab Specialist			1.00					1.00
Computer Sys Support Tech			6.00					6.00
Custodial Supervisor						1.00		1.00
Custodian						34.50		34.50
Delivery Driver						0.50		0.50
Dispatch Clerk							1.60	1.60
Electrician						2.00		2.00
Employee Relations Specialist					1.00			1.00
Facilities Services Supervisor						1.00		1.00
Facilities Systems Supervisor						1.00		1.00
Grounds/Operations Supervisor						1.00		1.00
Groundskeeper-Gardener I						8.00		8.00
Groundskeeper-Gardener II						2.00		2.00
Sub-Total FTE	2.00	20.60	11.00	8.00	6.00	58.00	18.90	124.50

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES

	Admin Services <u>8000</u>	Fiscal Services <u>8250</u>	Info Tech Services <u>8300</u>	Purch & Business Services <u>8400</u>	Human Resources <u>8500</u>	Facilities Planning & Svcs <u>8800</u>	Campus Police <u>8900</u>	<u>Total</u>
Head Custodian Oper Super						1.00		1.00
Heating & A/C Mech						4.00		4.00
Help Desk Consultant			2.00					2.00
Human Resources Tech I					2.00			2.00
Human Resources Tech II					1.00			1.00
Human Resources Tech III					2.00			2.00
Info Systems Tech Spec			1.00					1.00
Lead Custodian						2.00		2.00
Lead Stock Clerk						1.00		1.00
Lead Worker-Services						1.00		1.00
Lead Worker-Systems						1.00		1.00
Locksmith						1.00		1.00
Mail Clerk						1.50		1.50
Network Support Supervisor			1.00					1.00
Network Technician			2.00					2.00
Operations/Maint Super						1.00		1.00
Painter						3.00		3.00
PBX Oper-Receptionist					2.00			2.00
Plumber						3.00		3.00
Program Specialist						1.00		1.00
Programmer Analyst			6.00					6.00
Purchasing Assistant				1.00				1.00
Safety & Health Tech					1.00			1.00
Senior Clerical Assistant	1.00					1.00		2.00
Skilled Trades Assistant						2.00		2.00
Staff Develop Coordinator					1.00			1.00
Stock Clerk						2.00		2.00
Technical Services Super			1.00					1.00
Telecommunications Tech			2.00					2.00
Trainer Instruc Tech Specialist					1.00			1.00
Utility Worker						6.50		6.50
User Support Technician			5.00					5.00
Welder						1.00		1.00
Total FTE	<u>3.00</u>	<u>20.60</u>	<u>31.00</u>	<u>9.00</u>	<u>16.00</u>	<u>91.00</u>	<u>18.90</u>	<u>189.50</u>

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Student & Community Advancement <u>6000</u>	Admissions & Records <u>6100</u>	Counseling & Student Services <u>6200</u>	Community Advancement <u>6400</u>	Resource Development <u>6500</u>
Vice President	1.00				
Dean			1.00	1.00	
Director		1.00	1.00		1.00
Assistant Director		1.00	0.25	1.00	
Assistant to Vice President	1.00				
Administrative Assistant		1.00	1.00	1.00	2.00
Secretary			1.00		
Accounting Technician					
Admissions/Records Supervisor		1.00			
Assessment/Testing Ctr Assist					
Assistant Adm/Records Clerk		1.00			
Clerical Assistant		6.50	2.00		
Counselor		1.00	15.60		
Evaluation Specialist		3.00			
Faculty Coordinator			2.00		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist				0.75	
Research Analyst					
Senior Clerical Assistant		3.50			
Special Projects Administrator					
Special Services Professional				1.00	
Student Services Advisor			4.00	1.00	
Student Services Specialist		4.00			
Student Services Technician		2.00	1.00	2.00	
Testing Office Supervisor					
 Total FTE	<u>2.00</u>	<u>26.00</u>	<u>28.85</u>	<u>7.75</u>	<u>3.00</u>

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
STUDENT AND COMMUNITY ADVANCEMENT

	Enrollment Services <u>7600</u>	Financial Aid <u>7620</u>	Student Development <u>7670</u>	Instutional Research <u>6501</u>	<u>Total</u>
Vice President					1.00
Dean	1.00				3.00
Director	1.00	1.00	1.00	1.00	7.00
Assistant Director		1.00			3.25
Assistant to Vice President					1.00
Administrative Assistant	1.00	1.00	1.00		8.00
Secretary	1.00				2.00
Accounting Technician		1.00			1.00
Admissions/Records Supervisor					1.00
Assessment/Testing Ctr Assist	1.00				1.00
Assistant Adm/Records Clerk					1.00
Clerical Assistant	0.50				9.00
Counselor					16.60
Evaluation Specialist					3.00
Faculty Coordinator	1.00				3.00
Financial Aid Advisor		6.00			6.00
Financial Aid Assistant		4.00			4.00
Operations Officer					1.00
Project Specialist					0.75
Research Analyst				1.00	1.00
Senior Clerical Assistant		1.00			4.50
Special Projects Administrator					0.00
Special Services Professional					1.00
Student Services Advisor	1.00				6.00
Student Services Specialist	1.74		1.83		8.00
Student Services Technician		1.00			6.00
Testing Office Supervisor	1.00				1.00
Total FTE	<u>10.24</u>	<u>16.00</u>	<u>3.83</u>	<u>2.00</u>	<u>100.10</u>

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
	<u>CACT</u>	<u>CITD</u>	<u>CVC</u>	<u>DSPS</u>	<u>EOP&S</u>	<u>Health Services</u>	<u>Matriculation</u>	<u>Financial Aid</u>	<u>Parking Services</u>
Director	1.00	1.00		0.22					
Administrative Assistant	1.00	1.00			1.00				0.80
Alt. Media Services Super.				1.00					
Clerical Assistant				1.00		1.00	3.00		
Clerk							1.00		
Counselor				0.60	3.60		4.00		
Data Entry Operator									
Dispatchers									3.20
Financial Aid Advisor								2.00	
Financial Aid Assistant								4.00	
Campus Police Sergeants									2.40
Campus Police Officer									8.00
Instructional Svcs Adv.				2.00					
Lead Interpreter				1.00					
Nurse						3.00			
Operations Officer				0.50					
Parking Services Tech									1.00
Program Coordinator				0.60					
Project Specialist				1.00	0.75				
Sr. Clerical Assistant				1.00		1.00	1.00		1.00
Special Projects Admin.									
Staff Interpreter				1.75					
Student Services Advisor					2.00				
Student Services Tech					1.00				
Support Services Super.				1.00					
Training Curriculum Specialist			1.00						
TOTAL	2.00	2.00	1.00	11.67	8.35	5.00	9.00	6.00	16.40

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(31)	(61)
	<u>SBDC</u>	<u>WpLRC</u>	<u>TITLE V</u>	<u>TITLE V T E P</u>	<u>Cal- WORKS</u>	<u>Work Force/ Comm Ed</u>	<u>Book- store</u>	<u>Worker Comp/ Prop & Liability</u>
Dean								
Director	1.00	1.00	1.00			2.00	1.00	0.75
Accounting Assistant I								
Accounting Assistant II							1.00	
Accounting Technician II								
Administrative Assistant		1.00				1.00	1.00	
Assistant Director					0.75		1.00	
Business Coordinator								
Case Mgmt CalWORKs					1.00			
Coordinator - FYE			0.25					
Coordinator - SI			1.00					
Clerical Assistant	3.00						1.00	
Counselor			0.25		1.00			
Faculty Coordinator				1.00				
General Merch Assistant							1.00	
General Merch Buyer							1.00	
Grant Manager				0.50				
Job Developer CalWORKs					1.00			
Lead Accounting Tech							1.00	
Lead Sales Associate							4.00	
Program Coordinator						1.00		
Project Specialist			1.00		0.25			
Sales Assistant							4.00	
Secretary			1.00					
Special Projects Admin			1.00		0.25	1.00		
Stockroom Lead							1.00	
Student Svcs Tech	0.50					1.00		
Technical Assistant							1.00	
Textbook Buyer							1.00	
Textbook Buyer Assistant							1.00	
TOTAL	<u>4.50</u>	<u>2.00</u>	<u>5.50</u>	<u>1.50</u>	<u>4.25</u>	<u>6.00</u>	<u>20.00</u>	<u>0.75</u>

CAPITAL CONSTRUCTION PLAN
STATE FUNDED
2008-09 THROUGH 2009-10

FUNDING APPROVED

<u>Fiscal Year</u>	<u>Project</u>	<u>Amount</u>
2008-09	Learning Resources Center Addition	8,614,000
	Social Sciences Renovation - Remodel for Efficiency	<u>5,710,000 *</u>
	Total Funding Approved	<u><u>14,324,000</u></u>

FUNDING REQUESTED

<u>Fiscal Year</u>	<u>Project</u>	<u>Amount</u>
2008-10	Student Services Center Renovation	15,211,000 *
	Math & Computer Science - Remodel for Efficiency	11,866,000 *
	Communications - Remodel for Efficiency	<u>5,249,000 *</u>
	Total Funding Requested	<u><u>17,115,000</u></u>

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

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
AACC Workshops (L)	3103	389	D. Patel
Advanced Aerospace Mfg. Education Project (F)	1962	317,230	R. Way
Aerospace Export IDRC (S)	6429	48,862	M. Kogan
Basic Skills Reappropriations (S)	1804	700,487	F. Arce/T. Lew
Board Financial Assistance Program Admin. Allowance (S)	7628	613,095	H. Cooper
CA Trans & Logistics Inst. (S)	6415	43,367	P. Sutton
CACT/ BEST (S)	6476	49,044	P. Sutton
CACT COCCC (S)	6470	205,000	W. Yates
CACT/Quick Start (S)	6482	57,335	A. Vaughan
Cal Trans (F)	6421	26,055	J. Anaya
CalWORKs (S)	6406	528,526	J. Magee
Capacity Building for Nursing Program Expansion (S)	2235	159,478	K. Townsend
Career Technical Equipment (S)	6412	118,555	K. Brinkman
Careers in Child Care Training (S)	1253	159,997	J. Young
Child Care Access Means Parents in School (F)	7730, 32	92,274	S. De Mos
Child Development Training Consortium (L)	4210	27,500	A. Phillips
Community Advancement/Economic Development	64XX	1,800,000	J. Anaya
CSA Wired (S)	6441	117,817	D. Gonzalez
CTE (S)	64xx	350,000	P. Sutton
Disabled Students Program & Services (S)	3101	1,311,490	D. Patel
Donations (L)	8000	284,428	Various
DPSS (L)	6408	160,356	J. Magee
Early Steps to Emancipation (L)	6491	0	S. Rodriguez
EGADNAP (S)	2233	158,406	K. Townsend
Equipment for Nursing & Allied Health Program (S)	2229	90,229	K. Townsend
Excelencia in Education (L)	7610	6,960	A. Spor
Extended Opportunity Program & Services (S)	4700	1,268,783	D. Reid
Extended Opportunity Program & Services - CARE (S)	4750	75,000	D. Reid
Faculty & Staff Diversity (S)	5010,11	40,440	L. Middleton
Federal Work Study (F)	7621	369,379	H. Cooper
First Year Experience/Learning Communities (L)	7612	46,211	R. Banda-Ralph
Foster Care Education Program (S)	6486	110,000	S. Rodriguez
Fulbright Polish Grant	6510	0	B. Morton
Global Experience Through Technology (F)	6053	0	B. Morton
Health Services Fees (L)	6900	625,610	D. Patel
High School Globalization (S)	6430	56,631	M. Kogan
Honeywell Training (S)	6447	40,458	D. Gonzales
Independent Living Skills Program (F)	6487	0	S. Rodriguez
ITAR (S)	6444	30,297	M. Kogan
Kinship Education Preparation & Support (F)	6490	0	S. Rodriguez
Library Materials/Instructional Equipment/Technology (S)	38XX	200,000	F. Arce
Library Materials/Instructional Equipment/Technology (S) Carryover	38XX	390,905	F. Arce
JDIF/Martime Basic Skills (S)	6440	74,799	P. Sutton
JDIF/Work Ready Certification (S)	6443	51,510	P. Sutton

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
LAUSD Gear Up (F)	1213	65,000	J. Young
Live Scan (L)	8089	65,000	M. Trevis
Matriculation - Credit (S)	6250	1,173,500	A. Spor
MESA Foundation Contribution (L)	2185	8,299	A.Hernandez
MESA Program (S)	2180,81	90,545	A.Hernandez
Model Approaches for Partnerships in Parenting (L)	6490	16,200	S. Rodriguez
Parking Services (L)	8080	1,180,000	M. Trevis
Project Reach (L)	3170	20,000	D. Patel
Puente Reporting Project Carryover (S)	6223	2,550	S. Rodriguez
Referee and Lane Technician Training (L)	1950	5,000	S. Rodriguez
Renovation for Capacity Building for Nursing Program Exp (S)	2236	0	K. Townsend
RITC Program Training (L)	3632	20,050	D. Patel
SBDC - California Technology, Trade & Commerce (F)	6422,6,7	275,000	J. Anaya
SBDC - CCCCCO (S)	6424	50,000	J. Anaya
SBDC - CITD (S)	6425	283,488	J. Anaya
SBDC - Program Income (L)	6431-33	10,000	J. Anaya
Scheduling Automated Retrieval System (L)	6205,6	2,678	R. Smith
Staff Development Restricted (S)	8551	58,731	D. Manno
Teacher Pipeline (S)	1214	174,465	J. Young
Telecommunications - Tech. Infrastructure Program (TTIP) (S)			
- 4CNet Data	8350	0	J. Wagstaff
- 4CNet Video	8353	0	J. Wagstaff
- Human Resources	8560	0	D. Manno
- Library Automation	2616	52,781	A. Grigsby
- Total Cost of Ownership	8354		J. Wagstaff
Title V - Devl. Hispanic Serving Institutions (F)	6511-15	458,581	N. Rodriguez
Title V - ECC-Santa Monica College Partnership (F)	14XX	762,048	A. Solano
Title V - Mathematics (F)	1440	410,000	D Goldberg
Trade Exchange (F)	6445	51,215	M. Kogan
Trailer Bill-Instructional Material	3840	225,392	F. Arce
Transfer and Articulation Funds (S)	6254	5,000	R. Smith
TRIO (ADAPT-TRIO Dissemination) (S)	3180	32,431	D. Patel
Veterans Education Outreach (F)	6105	1,424	W. Mulrooney
VTEA - Administration (F)	1102	960,666	K. Brinkman
VTEA - Title II - Tech Prep (F)	6484	81,405	K. Brinkman
Western Region Interpreter Education Center (F)	3135	131,536	D. Patel
WpLRC State Leadership Grant (S)	6446	289,711	K. Brinkman
YESS (S)	6411	166,988	K. Brinkman
Youth Entrepreneur Program (S)	6423	35,236	A. Vaughan
2+2+2=5 Program (L)	6101	7,635	R. Dreizler
Unallocated Funds to Accept Augmentations after Adoption of Final Budget		510,000	
TOTAL APPROPRIATIONS		<u>\$ 18,489,458</u>	

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

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Advanced Aerospace Mfg. Education Project (1962)		\$ 317,230
Cal Trans (6421)		26,055
Child Care Access Means Parents in School (7732)		92,274
Federal Work Study (7621)		369,379
Global Experience Through Technology (6053)		0
LAUSD Gear Up (1213)		65,000
SBDC - CMTC (6422, 6426, 6427)		275,000
Title V - Developing Hispanic Serving Institutions (6511-15)		458,581
Title V - ECC-Santa Monica College Partnership (1401,1421,1431)		762,048
Title V Mathematics		410,000
Trade Exchange (6445)		51,215
Veterans Education Outreach (6105)		1,424
VTEA - Administration	960,666	
VTEA - Title II - Tech Prep (6484)	81,405	1,042,071
Western Region Interpreter Education Center (3135)		131,536
TOTAL - FEDERALLY FUNDED PROGRAMS		4,001,813

STATE INCOME

Aerospace Export IDRC (6429)		48,862
Basic Skills Reappropriation (1804)		700,487
Board Financial Assistance Program Admin. Allowance (7628)		613,095
CA Transportation & Logistics Institute		43,367
CACT/BEST (6476)		49,044
CACT CCCCCO (6470)		205,000
CACT/Quick Start (6482)		57,335
CalWORKs (6406)		528,526
Capacity Building for Nursing Program Expansion (2235)		159,478
Career Technical Equipment (6412)		118,555
Careers in Child Care Training (1253)		159,997
CSA Wired (6441)		117,817
CTE (64xx)		350,000
Disabled Students Program (3101)		1,311,490
EGADNAP (2233)		158,406
Equipment for Nursing and Allied Health Program		90,229
Extended Opportunity Program & Services (4700)		1,268,783
Extended Opportunity Program & Services - CARE (4750)		75,000
Faculty & Staff Diversity (5010, 5011)		40,440
Foster Care Education (6486)		110,000
High School Globalization (6430)		56,631
Honeywell Training (6447)		40,458
Instructional Equipment/Library Materials	200,000	
Instructional Equipment/Library Materials 06-07 carried to 07-08	390,905	590,905
ITAR (6444)		30,297
JDIF/Maritime Basic Skills (6440)		74,799
JDIF/Work Ready Certification (6443)		51,510
Matriculation - Credit (6250)		1,173,500
MESA Program (2179, 2180, 2185)		90,545
Puente Reporting Project Carryover (6223)		2,550
Renovation for Capacity Building for Nursing Program Exp (2236)		0
SBDC - COCCCC (6424)		50,000
SBDC - CITD (6425)		283,488

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

Staff Development (8551)	58,731
Teacher Pipeline (1214)	174,465
Telecommunications - Tech. Infrastructure Program (TTIP)	
- Library Automation (2616)	52,781
Trailer Bill-Instructional Material 06-07 carried to 07-08	225,392
Transfer and Articulation Funds (6254)	5,000
TRIO (ADAPT-TRIO Dissemination) (3180)	32,431
WpLRC State Leadership Grant (6446)	289,711
YESS (6411)	166,988
Youth Entrepreneur Program (6423)	35,236
TOTAL - STATE FUNDED PROGRAMS	9,691,329

LOCAL INCOME

AACC Workshops (3103)	389
Child Development Training Consortium (4210)	27,500
Community Advancement/Economic Development (64XX)	1,800,000
Donations (Various)	284,428
DPSS (6408)	160,356
Excelencia in Education (7610)	6,960
First Year Experience/Learning Communities (7612)	46,211
Health Services Fees (6900)	625,610
Live Scan (8089)	65,000
MESA Foundation Contribution (2185)	8,299
Model Approaches for Partnerships in Parenting (6490)	16,200
Parking Services Fees (8080)	1,180,000
Project Reach (3170, 71)	20,000
Referee and Lane Technician Training (1950)	5,000
RITC Program Training (3632)	20,050
SBDC Program Income (6431-33)	10,000
Scheduling Automated Retrieval System (6205,6206)	2,678
2+2+2=5 Program (6101)	7,635
TOTAL - LOCALLY FUNDED PROGRAMS	4,286,316

SUB-TOTAL 17,979,458

INCOMING TRANSFERS - GENERAL FUND-UNRESTRICTED 510,000

GRAND TOTAL - CATEGORICAL PROGRAMS \$ 18,489,458

COMPLIANCE WITH 50% LAW

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

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

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

The following table recaps the district's compliance with the law for fiscal years 1982-83 through 2006-2007.

1982-83	52.53
1983-84	53.19
1984-85	53.93
1985-86	51.46
1986-87	50.80
1987-88	50.93
1988-89	51.00
1989-90	50.00
1990-91	50.61
1991-92	50.71
1992-93	50.77
1993-94	51.75
1994-95	50.45
1995-96	51.68
1996-97	50.98
1997-98	52.08
1998-99	53.81
1999-00	52.37
2000-01	54.82
2001-02	52.33
2002-03	53.52
2003-04	52.13
2004-05	51.68
2005-06	53.69
2006-07	53.37
2007-08	TBD

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

1984-85	6.10%
1985-86	6.19%
1986-87	5.77%
1987-88	3.40%
1988-89	4.70%
1989-90	4.64%
1990-91	4.66%
1991-92	0%
1992-93	0%
1993-94	0%
1994-95	0%
1995-96	3.07%
1996-97	3.06%
1997-98	2.97%
1998-99	2.26%
1999-00	1.41%
2000-01	4.17%
2001-02	3.87%
2002-03	2.00%
2003-04	0%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0%

* See Glossary for definition of Base Revenue

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1981-82	30,820	31,470	31,145
1982-83	30,150	27,530	28,840
1983-84	26,888	25,962	26,425
1984-85	25,434	24,564	24,999
1985-86	24,865	25,790	25,328
1986-87	26,440	24,948	25,694
1987-88	25,402	24,959	25,280
1988-89	26,784	25,869	26,327
1989-90	27,330	26,144	26,737
1990-91	27,161	25,480	26,321
1991-92	25,237	25,309	25,273
1992-93	25,321	23,936	24,359
1993-94	23,726	23,279	23,503
1994-95	22,151	21,914	22,033
1995-96	22,350	23,154	22,752
1996-97	23,308	22,812	23,060
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560 ok
2007-08	25,422	25,124	25,273

FACILITIES MASTER PLAN FUNDING

<u>Source - To Capital Outlay Fund (41)</u>	Total Income Budget	Income Received @ 6/30/07	Uncollected Income @ 7/1/07
State Capital Construction Program	\$ 33,900,000	\$ 9,588,618	\$ 24,311,382
State Scheduled Maintenance Program	15,600,000	2,452,481	13,147,519
State Hazardous Materials Abatement Program	2,200,000	574,131	1,625,869
Redevelopment Funds	1,300,000	560,745	739,255
Campus Center Fees	2,000,000	0	2,000,000
Parking Fees	700,000	240,000	460,000
Bookstore / Food Services	700,000	0	700,000
General Fund - Unrestricted	0	0	0
<u>Source - To General Fund-Restricted Fund (12)</u>			
State Equipment & Library Material Program	9,100,000	2,127,259	6,972,741
<u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	220,566,756	173,949,708
Interest	0	19,099,654	(19,099,654)
Total	<u>\$ 460,016,464</u>	<u>\$ 255,209,644</u>	<u>\$ 204,806,820</u>

FACILITIES MASTER PLAN
CURRENT PROJECTS TIMELINE

DESIGN PHASE

- | | | |
|----|-------------------------------------|--------------------------------|
| 1. | MATH & BUSINESS BUILDING | |
| | a. Design | February 2008 – January 2009 |
| | b. DSA Review | January 2009 – July 2009 |
| | c. Bidding | July 2009 – September 2009 |
| | d. Construction | September 2009 – March 2011 |
| 2. | SOCIAL SCIENCES BUILDING RENOVATION | |
| | a. Design | September 2007 – December 2008 |
| | b. DSA Review | January 2009 – June 2009 |
| | c. Bidding | July 2009 – September 2009 |
| | d. Construction | October 2009 – July 2010 |
| 3. | INFRASTRUCTURE – PHASE 3 | |
| | a. Design | January 2008 – August 2008 |
| | b. Bidding | September 2008 – December 2008 |
| | c. Construction | January 2009 – September 2009 |
| 4. | COMPUTER ROOM HVAC | |
| | a. Design | January 2008 – June 2008 |
| | b. Bidding | July 2008 – September 2008 |
| | c. Construction | November 2008 – January 2009 |

DSA REVIEW

- | | | |
|----|------------------------------------|--------------------------------|
| 5. | CAFETERIA RENOVATION | |
| | a. Design | July 2005 – March 2006 |
| | b. DSA Review | April 2006 – September 2006 |
| | c. Bidding | October 2006 – December 2006 |
| | d. Construction | January 2007 – September 2007 |
| 6. | HUMANITIES MALL & FOOD VENUE | |
| | a. Design | April 2007 – November 2007 |
| | b. DSA Review | November 2007 – August 2008 |
| | c. Bidding | September 2008 – October 2008 |
| | d. Construction | November 2008 – August 2009 |
| 7. | RESTROOM ACCESSIBILITY RENOVATIONS | |
| | a. Design | July 2007 – November 2007 |
| | b. DSA Review | November 2007 – August 2008 |
| | c. Bidding | September 2008 – December 2008 |
| | d. Construction | January 2009 – October 2009 |

CONSTRUCTION PHASE

- | | | |
|----|-------------------------|-----------------------|
| 8. | LOT H PARKING STRUCTURE | |
| | a. Construction | March 2008 – May 2009 |

FUTURE PROJECTS - INITIAL TIMELINE

- | | | |
|-----|--|------------------------------|
| 9. | STUDENT SERVICES AND ACTIVITIES CENTER REPLACEMENT | |
| | a. Design | October 2005 – December 2006 |
| | b. DSA Review | January 2007 – June 2007 |
| | c. Bidding | July 2007 – September 2007 |
| | d. Construction | October 2007 – June 2009 |
| 10. | TRACK AND FIELDHOUSE | |
| | a. Design | October 2006 – March 2007 |
| | b. DSA Review | October 2007 – March 2008 |
| | c. Bidding | April 2008 – June 2008 |
| | d. Construction | July 2008 – June 2009 |
| 9. | HEALTH OCCUPATIONS AND WELLNESS CENTER | |
| | a. Design | July 2007 – September 2008 |
| | b. DSA Review | October 2008 – March 2009 |
| | c. Bidding | April 2009 – June 2009 |
| | d. Construction | July 2009 – June 2010 |

FEES - ENROLLMENT
1984-85 THROUGH 2007-08

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

FEES - OTHER
1993-94 THROUGH 2007-08

<u>HEALTH FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
1993-94 thru 2004-05	10.00	0
2005-06 thru 2008-09	14.00	0

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2008-09	.50	0

STUDENT PHOTO IDENTIFICATION CARD

1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2008-2009 (mandatory)	0	0

ASSOCIATED STUDENTS SUPPORT STICKER

2000-01 thru 2008-09 (optional)	10.00	0
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<u>PARKING FEE</u>	<u>Car</u>	<u>Rideshare</u>	<u>Motorcycle</u>	<u>BOGG A or B</u>	<u>BOGG C</u>
1993-94	30.00	10.00	10.00		
1994-95 thru 1996-97	30.00	20.00	15.00		
1997-98 thru 1999-00	30.00	20.00	15.00	0	20.00
2000-01	31.00	20.00	15.00	5.00	16.00
2001-02	32.00	20.00	15.00	10.00	17.00
2002-03	33.00	0	15.00	15.00	18.00
2003-04	34.00	0	20.00	20.00	19.00
2004-05 thru 2008-09	35.00	0	20.00	20.00	20.00

<u>NON-RESIDENT TUITION FEE</u>	<u>Out-of-State</u>	<u>Out-of-Country</u>	
1993-94 thru 1996-97	117.00	120.00	
1997-98	118.00	122.00	
1998-99	121.00	125.00	
1999-00	125.00	132.00	
2000-01	132.00	138.00	240.00
2001-02	139.00	149.00	240.00
2002-03	144.00	155.00	258.00
2003-04	149.00	156.00	258.00
2004-05	149.00	153.00	264.00
2005-06	151.00	170.00	288.00
2006-07	160.00	180.00	396.00
2007-08	173.00	192.00	420.00
2008-09	181.00	195.00	360.00

AUDITING

1993-94 thru 2008-09	15.00/unit
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FULL-TIME FACULTY OBLIGATION

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

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement **</u>
1993	315.20	322.00		N/A
1994	291.50	293.80		\$48,000
1995	297.20	297.40		\$51,973
1996	289.50	296.60		\$45,885
1997	289.50	291.60	67.12%	\$47,618
1998	324.40	326.06	65.40%	\$49,655
1999	330.20	336.93	65.40%	\$50,961
2000	340.20	351.43	68.30%	\$52,535
2001	330.20	352.41	67.17%	\$53,113
2002	344.20	352.82	65.03%	\$55,026
2003	348.20	347.97	67.50%	\$57,535
2004	340.20	351.29	67.10%	\$57,704
2005	356.20	367.72	69.70%	\$58,149
2006	332.20	357.14	67.12%	\$60,289
2007	334.20	348.90	62.70%	\$60,289
2008	339.20	N/A	N/A	N/A

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

** Based on second period apportionment report.

N/A Not Available

GENERAL FUND - UNRESTRICTED
ANALYSIS OF INCOME AND EXPENDITURES
FISCAL YEARS 1980-81 THROUGH 2004-05

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Income</u>	<u>Expenditures</u>	<u>Ending Balance</u>
1982-83	9,790,709	232,847	10,023,556	30,986,579	(34,687,539)	6,322,596
1983-84	6,322,596	30,553	6,353,149	32,375,590	(35,060,304)	3,668,435
1984-85	3,668,435	(24,197)	3,644,238	34,226,002	(35,638,145)	2,232,095
1985-86	2,232,095	(35,505)	2,196,590	38,927,120	(37,240,939)	3,882,771
1986-87	3,882,771	(2,987)	3,879,784	40,629,929	(40,700,776)	3,808,937
1987-88	3,808,937	(51,021)	3,757,916	42,426,059	(42,254,164)	3,929,811
1988-89	3,929,811	865	3,930,676	44,970,027	(45,529,479)	3,371,224
1989-90	3,371,224	127,765	3,498,989	50,747,584	(50,947,757)	3,298,816
1990-91	3,298,817	(10,808)	3,288,009	52,546,034	(52,161,695)	3,672,348
1991-92	3,672,348	215,771	3,888,119	51,464,865	(49,850,005)	5,502,979
1992-93	5,502,979	(48,605)	5,454,374	51,146,883	(51,549,413)	5,051,844
1993-94	5,051,844	172,712	5,224,556	49,635,004	(52,210,712)	2,648,848
1994-95	2,648,848	104,436	2,753,284	52,098,926	(51,106,637)	3,745,573
1995-96	3,745,573	72,872	3,818,445	55,702,194	(54,520,222)	5,000,417
1996-97	5,000,417	80,111	5,080,528	56,319,262	(57,755,072)	3,644,718
1997-98	3,644,718	(130,068)	3,514,650	62,893,931	(60,277,588)	6,130,993
1998-99	6,130,993	0	6,130,993	68,124,653	(64,539,593)	9,716,053
1999-00	9,716,053	0	9,716,053	69,122,039	(72,457,580)	6,380,512
2000-01	6,380,512	(700,963)	5,679,549	77,263,898	(78,293,873)	4,649,574
2001-02	4,649,574	0	4,649,574	81,231,033	(80,213,025)	5,667,582
2002-03	5,667,582	0	5,667,582	80,509,716	(79,681,337)	6,495,961
2003-04	6,495,961	1,388,710	7,884,671	80,343,890	(81,080,375)	7,148,186
2004-05	7,148,186	585,595	7,733,781	87,199,316	(88,809,662)	6,123,435
2005-06	6,123,435	(894,343)	5,229,092	92,618,222	(92,565,453)	5,281,861
2006-07	5,281,861	(217,660)	5,064,201	106,728,159	(98,153,751)	13,638,609
2007-08	13,638,609	(411,723)	13,226,886	105,013,224	(104,392,994)	13,847,116

INSURANCE

		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	\$311,765	340,142	367,984	307,770
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	21,842	24,020	Incl. Above	Incl. Above
General Property, incl Excess Property	\$250 mil; MRL \$25,000	138,559	140,822	138,400	143,565
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	134,142	129,827	113,537	104,685
Crime/Fidelity Bond	\$5 mil; deductible \$500	4,843	4,815	4,588	4,148
Tripster Accident	\$ 5,000 med; \$10,000 accidental death	2,000	2,200	2,200	2,200
Business Travel	\$100,000/ea; \$800,000 aggregate	200	429	450	450
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	1,072,231	948,514	981,117	1,063,250
SAWCX II	Deficit Assessment, 1 of 5	0	12,401	8,415	0
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	12,340	12,885	14,004	13,047
Electronic Data Equip.	\$15.979 mil; \$250 deductible	41,946	44,741		
AV Equipment/Musical Instruments/Art/Art Loan	\$1,005,131 TIV; deductible \$500; Exhibition coverage; \$1,000 AV/Musical Instr.	35,000	35,000	35,000	35,000
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	450	450	429	450
<u>STUDENT INSURANCE</u>					
Student/Intercollegiate Athle	\$25,000/\$50,000 deductible \$100	44,230	57,499	66,339	115,773
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	7,000	7,000	7,000	8,935
Catastrophic (Student only)	\$1 million; deductible \$50,000	27,888	32,000	48,038	1,665
International F-1 Visa	Mandatory; student-paid premium	0	0	0	0
TOTAL		<u>\$1,854,436</u>	<u>\$1,792,745</u>	<u>\$1,787,501</u>	<u>\$1,800,938</u>

* Premiums included in Keenan's proforma invoice
E - Estimate
MRL - Member-Retained Limit (formerly SIR)
TIV - Total Insured Value

INTERFUND TRANSFERS

FROM:	General Fund-Unrestricted (11)	
TO:	General Fund-Restricted (12) 3:1 Match	\$ 80,000
	General Fund-Restricted (12) Parking	430,000
	General Fund-Unrestricted (14) Compton Center Related	1,000,000
	General Fund-Unrestricted (15) Special Programs	3,000,000
	Capital Outlay Fund (41) 1:1 Match	200,000
	Child Development Fund (33)	75,000
	Dental Fund (63)	900,000
	Special Reserve-Retiree Health Premiums (17)	0
	Scholarship - Foundation	10,000
	Auxiliary (79)	<u>25,000</u>
		\$ <u><u>5,720,000</u></u>
FROM:	General Fund-Restricted (12)	
TO:	Capital Outlay (41)	\$ <u><u>60,000</u></u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 1,063,250
	Property & Liability Self-Insurance Fund (62)	<u>780,000</u>
	Total Contributions to Other Funds	\$ <u><u>1,843,250</u></u>
FROM:	Bookstore Fund (51)	
TO:	Auxiliary Services Fund	\$ <u><u>276,000</u></u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2007-08
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 325,689
District Matching Funds	<u>108,563</u>
Total Income	<u><u>\$ 434,252</u></u>

	<u>2006-07 Budget</u>	<u>2006-07 Expenditures</u>	<u>2007-08 Budget</u>
<u>Library Materials / Instructional Equipment</u>			
Instructional Services (3807)	\$ 5,000	\$ -	\$ 5,000

Instructional Equipment

Behavioral & Social Sciences (3801)			-
Business (3802)			-
Fine Arts (3803)			-
Health Sciences & Athletics (3804)			-
Humanities (3805)	120,000	108,563	11,437
Industry & Technology (3806)			-
Mathematical Sciences (3808)			-
Natural Sciences (3809)			-
Total Instructional Equipment	\$ 120,000	\$ 108,563	\$ 11,437

Technology Infrastructure

Academic Software(3800)			-
			-
One Time State Funds - Trailer Bill	<u>\$ 309,252</u>	<u>\$ -</u>	<u>309,252</u>
TOTAL BUDGET	<u><u>\$ 434,252</u></u>		<u><u>\$ 325,689</u></u>
TOTAL EXPENDITURES		<u><u>\$ 108,563</u></u>	

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

Income

State Funds	\$ 207,524
District Matching Funds	69,174
One Time Trailer Bill	\$ 774,537
Total Income	<u>\$ 1,051,235</u>

	<u>2006-07 Budget</u>	<u>2006-07 Expenditures</u>	<u>2007-08 Expenditures</u>
<u>Library Materials / Instructional Equipment</u>			
Instructional Services (3807)	\$ 130,000	\$ 125,660	\$ 4,927
<u>Instructional Equipment</u>			
Behavioral & Social Sciences (3801)	\$ 34,750	\$ 2,905	\$ 42,674
Business (3802)	95,000	70,321	24,520
Fine Arts (3803)	90,500	58,699	32,130
Health Sciences & Athletics (3804)	75,000	29,827	11,904
Humanities (3805)	45,897	28,562	16,167
Industry & Technology (3806)	44,560	0	44,560
Mathematical Sciences (3808)	11,000	1,447	5,690
Natural Sciences (3809)	<u>34,679</u>	<u>26,119</u>	<u>5,621</u>
Total Instructional Equipment	\$ 431,386	\$ 217,880	\$ 183,266
<u>Technology Infrastructure</u>			
Academic Software(3800)	\$ 300,000	\$ 186,042	\$ -
One Time State Funds - Trailer Bill	<u>\$ 189,849</u>	<u>\$ 8,184</u>	<u> </u>
TOTAL BUDGET	<u>\$ 1,051,235</u>		
TOTAL EXPENDITURES		<u>\$ 417,033</u>	<u>\$ 188,193</u>

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

Income

State Funds	\$ 462,259
District Matching Funds	<u>154,086</u>
Total Income	<u>\$ 616,345</u>

	<u>2005-06</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
	<u>Budget</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>

Library Materials / Instructional Equipment

Instructional Services (3807)	\$ 50,000	\$ 48,879	\$ 1,121	\$ 0
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Instructional Equipment

Faculty Laptops (3800)	\$ 305,000	\$ 303,810	\$ 0	\$ 1,886
Behavioral & Social Sciences (3801)	51,000	\$ 31,660	14,260	0
Business (3802)	0	0	5,080	0
Fine Arts (3803)	0	0	0	0
Health Sciences & Athletics (3804)	0	0	0	0
Humanities (3805)	1,000	0	228	772
Industry & Technology (3806)	0	0	0	0
Mathematical Sciences (3808)	51,000	4,512	46,488	0
Natural Sciences (3809)	0	0	0	0
One-Stop Services Center (3830)	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total Instructional Equipment	\$ 413,000	\$ 339,982	\$ 66,056	\$ 2,658

Technology Infrastructure

Academic Software & Equipment (3800)	\$ 128,945	\$ 67,877	\$ 0	\$ 56,605
Learning Resources (Software) (3810)	2,400	2,400	0	0
Curriculum Management (3829)	<u>22,000</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Total Technology Infrastructure	\$ 153,345	\$ 81,277	\$ 11,000	\$ 56,605

\$ 0 \$ 0

TOTAL BUDGET	<u>\$ 616,345</u>			
TOTAL EXPENDITURES		<u>\$ 470,138</u>	<u>\$ 78,177</u>	<u>\$ 59,263</u>
GRAND TOTAL EXPENDITURES - ALL FISCAL YEARS				<u>\$ 607,578</u>

LOTTERY

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

	<u>Resident FTES</u>	<u>Non- Resident FTES</u>	<u>Total FTES</u>	<u>Lottery Income</u>	<u>Lottery Funds/ FTES</u>
1985-86	13,628	262	13,890	1,746,505	125.74
1986-87	13,770	278	14,048	1,160,033	89.69
1987-88	13,459	284	13,743	1,906,760	138.74
1988-89	13,865	292	14,157	2,418,192	170.81
1989-90	14,454	309	14,762	2,287,483	154.96
1990-91	14,770	346	15,116	1,873,036	123.91
1991-92	14,442	313	14,755	1,117,992	75.77
1992-93	14,530	311	14,841	1,426,435	96.11
1993-94	13,804	290	14,094	1,498,613	106.33
1994-95	15,877	387	16,264	1,812,105	111.42
1995-96	15,805	353	16,158	2,003,439	123.99
1996-97	16,579	387	16,966	1,655,318	97.56
1997-98	16,939	442	17,381	1,866,260	107.37
1998-99	17,151	641	17,792	2,004,795	112.68
1999-00	17,366	741	18,107	2,281,209	125.99
2000-01	17,457	929	18,386	2,544,547	138.40
2001-02	18,424	904	19,331	2,634,918	136.30
2002-03	19,043	1,078	20,121	2,379,109	118.24
2003-04	19,475	1,133	20,608	2,673,687	129.74
2004-05	19,305	1,150	20,455	2,843,904	139.03
2005-06	18,228	1,297	19,525	3,110,898	155.62
2006-07	19,305	1,453	20,740	2,858,263	142.25
2007-08	19,299	1,544	20,843	2,717,988	130.40

MEMBERSHIPS

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education. Listed below are organization memberships approved for the 2008-09 fiscal year.

	Estimated Fee
Academy of Criminal Justice Sciences	\$ 95
Accrediting Commission - Progress Report Visit	1,721
Accrediting Commission for Community & Junior Colleges (ACCJC)	20,069
American Association of Community Colleges (AACC)	13,375
American Association of Paralegal Educators	375
American Association of Woodturners	65
American Bar Association	750
American Chamber of Commerce Education (ACCE)	500
American College of Sports Medicine	240
American Society for Training and Development (ASTD)	360
Association for Institutional Research (AIR)	125
Association of California Nurse Leaders	180
Association of Chief Human Resources Officers/Equal Employment Officers (AACHRO/EEO)	150
Association of Collegiate Educators in Radiologic Technology	150
Association of International Educators (NAFSA)	335
Association on Higher Education & Disability (AHEAD)	260
Business and Industry Council for Emergency Planning and Preparedness (BICEPP)	50
California Association for Institutional Research (CAIR)	40
California Association for Postsecondary Education & Disability	270
California Association for Local Economic Development	80
California Association of College Stores (CACS)	633
California Association of Community College Registrars and Admissions Officers (CACCRAO)	200
California Association of Student Financial Aid Administrators (CASFAA)	250
California Child Development Administrators Association	280
California Community College Athletic Directors Association	180
California Community College Council for Staff and Organizational Development (4/CSD)	125
California Community College Counselors Association (CCCCA)	
California Community College Student Affairs Association (CCCSAA)	150
California Community Colleges Student Financial Aid Administrators Association (CCCSFAA)	240
California Department of Health Services-Radiologic Health Branch (CHS-RHB)	1,838
California Fire Technology Directors Association	75
California Institute of Nursing & Health Care (CINHC)	975
California Organization of Associate Degree Nursing programs	100
California Placement Association	335
California Space Authority	500
Chamber of Commerce: Carson, Compton, El Segundo, Hawthorne, Hermosa Beach, Inglewood, Lawndale, Lomita, Los Angeles, Manhattan Beach, Redondo Beach, San Pedro Peninsula, Torrance	2,085
Chief Student Services Administrators Association	300
Chronicle of Higher Education	83
Cisco NetLab	
Cisco SmartNET	
Commission on Accreditation of Allied Health Education Programs (CAAHEP)	500
Commission on Athletics (COA)	10,040
Committee on Accreditation for Respiratory Care (COARC)	2,000
Community College League of California (CCLC)	25,862
Community College Public Relations Organization (CCPRO)	50
Community Technology Centers Network (CTC)	150
Connect2One	2,100
Consortium of Southern California Colleges and Universities	250
Continuing Education of the Bar	2,059
Council for Higher Education Accreditation (CHEA)	1,502
Council for Resource Development	600

Data Arc, Incorporated	600
Hispanic Association of Colleges and Universities (HACU)	8,680
International Society for Sports Nutrition	150
International Textile & Apparel Association	55
Joint Review Committee on Education in Radiologic Technology (JCERT)	1,500
Learning Resources Network (LERN)	595
Los Angeles County Office of Education / <u>E</u> mployee <u>A</u> ssistance <u>S</u> ervice for <u>E</u> ducation	7,344
Los Angeles County School Trustees Assn.	100
Microsoft (Microsoft Academic Partnership) - CIS	399
National Association for the Advancement of Colored People (NAACP), Long Beach	30
National Association of College Stores (NACS)	1,150
National Association of Foreign Student Advisors (NAFSA)	340
National Association of Student financial Aid Administrators (NASFAA)	1,776
National Association of Veterans' program Administrators (NAVPA)	150
National Athletic Trainers Association	440
National Coalition of Advanced Technology Centers (NCATC)	600
National Coalition for Campus Children's Centers	100
National Community College Council of Research and Planning	60
National Council for Marketing & Public Relations	175
National Council for Workforce	370
National Council for Workforce Education (NCWE)	475
National Fire Protection Association	300
National League for Nursing Accreditation Commission	1,660
National League for Nursing Agency Membership	1,150
National Safety Council	440
National Strength and Conditioning Association	120
Nursing Leadership Council of Los Angeles	100
Oracle Corporation (Academic Initiative Membership)	550
Pacific American Association of College Registrars and Admissions officers (PACRAO)	125
Public Agency Risk Managers Association (PARMA)	100
Recording for Blind & Dyslexic	500
Registry of Interpreters for Deaf, Inc. (RID)	250
Research and Planning Group	350
Rotary: Hawthorne, Redondo Beach	480
Society for Human Resource Management (SHRM)	320
South Coast Conference	3,400
Southern California Football Association	1,150
Southern California Registry of Interpreters for the Deaf (SCRID)	35
Southern California Training Officers Association	40
Southern 30	200
Two Year Committee on College Chemistry (2YC3)	25
Westlaw	5,580
TOTAL	<u><u>\$ 134,616</u></u>

INTEREST RATE
1994-95 THROUGH 2006-07

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County Pool</u>	<u>School Rate *</u>
1995-96	1st	5.78	6.13
	2nd	5.78	6.38
	3rd	5.55	5.93
	4th	5.23	5.74
1996-97	1st	5.54	5.81
	2nd	5.67	6.14
	3rd	5.53	5.75
	4th	5.71	6.01
1997-98	1st	5.68	6.04
	2nd	5.69	6.35
	3rd	5.68	6.50
	4th	5.69	6.42
1998-99	1st	5.57	6.06
	2nd	5.34	5.79
	3rd	5.20	5.58
	4th	5.15	5.60
1999-2000	1st	5.18	5.52
	2nd	5.38	5.74
	3rd	5.68	5.95
	4th	5.42	6.42
2000-01	1st	6.28	6.32
	2nd	6.41	6.44
	3rd	6.30	6.24
	4th	6.28	5.69
2001-02	1st	4.49	4.65
	2nd	3.66	3.67
	3rd	3.04	3.05
	4th	2.91	2.88
2002-03	1st	2.54	2.49
	2nd	2.28	1.98
	3rd	1.99	1.57
	4th	1.91	1.51
2003-04	1st	1.32	1.35
	2nd	1.33	1.37
	3rd	1.33	1.49
	4th	1.32	1.35
2004-05	1st	1.55	1.59
	2nd	1.86	1.95
	3rd	2.32	2.37
	4th	2.74	3.22
2005-06	1st	3.14	3.18
	2nd	3.57	3.63
	3rd	4.17	4.27
	4th	4.67	4.86
2006-07	1st	5.02	5.33
	2nd	5.15	5.43
	3rd	5.30	5.42
	4th	5.34	5.54
2007-08	1st	5.39	5.61
	2nd	5.13	5.30
	3rd	4.30	4.41
	4th	3.40	3.69

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL / SPRING

DIVISION	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	2006-07	2007-08
Behavioral & Social Sciences	1,966	2,148	2,340	2,212	2,226	2,128	2104	2,157
Business Education	1,190	1,162	1,307	1,192	1,268	973	884	850
Fine Arts	1,925	1,985	2,323	2,068	2,069	1,995	1932	2,110
Health Sciences & Athletics	1,464	1,423	1,721	1,951	1,965	1,806	1742	1,866
Humanities	2,974	3,046	3,347	3,368	3,381	2,857	2776	2,969
Industry & Technology	1,874 *	2,229 *	2,338 *	2,370 *	2,383 *	1,813	1896 *	1,929 *
Learning Resources Center	599	619	608	291	0	315	462	669
Mathematical Sciences	2,008	2,039	2,361	2,303	2,313	2,099	2086	2,239
Natural Sciences	1,464	1,519	1,841	1,814	1,825	1,819	1852	1,897
Total	<u>15,464 #</u>	<u>16,170</u>	<u>18,186</u>	<u>17,569</u>	<u>17,430 0</u>	<u>15,805</u>	<u>15,734</u>	<u>16,686</u>

* Includes FTES from:

Paramedic Program	244	276	272	260	235	170 #	119	128
In-Service & Affiliate Trng Pr	293	355	340	165	165	222 #	208	184
Industrial Emerg Council	19	30	6	0	0	0 0	0	0
Total	<u>556</u>	<u>661</u>	<u>618</u>	<u>425</u>	<u>400</u>	<u>392 #</u>	<u>327</u>	<u>312</u>

SUMMER

DIVISION	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	2006	2007
Behavioral & Social Sciences	250	319	378	295	343	280	250	260
Business Education	72	68	67	65	64	67	54	48
Fine Arts	207	207	248	196	196	181	160	175
Health Sciences & Athletics	406 *	534 *	653 *	170	184	173 *	168	175
Humanities	261	333	370	361	370	286	287	284
Industry & Technology	236	275	383	233	178	238	243	270
Instructional Services	25	35	48	25	0	100	102	152
Mathematical Sciences	278	159	363	346	357	310	315	326
Natural Sciences	185	299	236	215	217	219	225	237
Total	<u>1,920 0</u>	<u>2,229 0</u>	<u>2,746</u>	<u>1,906</u>	<u>1,909</u>	<u>1,854 0</u>	<u>1,804</u>	<u>1,926</u>

* Includes High School Sports Program FTES

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

Financial Accounting Standard 106 and GASB 45 recommend that employers establish a fund to pay for the future costs of retiree medical premiums. An actuarial valuation performed in July 1995 identified El Camino's obligation at January 1, 1994, to be \$7,438,000. Another study performed August 22, 2005, identified the actuarial accrued liability as of June 1, 2005, was \$15,053,009. Funds set aside to meet this obligation are shown below.

Fiscal Year		Deposit	Interest	Balance @ 6/30
	<u>SCCCD</u>			
1994-95	Initial Deposit	\$ 600,000	\$ 2,108	\$ 602,108
1995-96		600,000	49,979	1,252,087
1996-97		300,000	29,873	1,581,960
1997-98		300,000	35,399	1,917,359
1998-99		250,000	37,727	2,205,086
1999-00		250,000	112,141	2,567,227
2000-01		100,000	110,113	2,777,340
2001-02		-	147,323	2,924,663
2002-03		-	156,519	3,081,182
2003-04		-	22,440	3,103,622
2004-05		-	92,114	3,195,736
2005-06		-	107,124	3,302,860
2006-07		-	117,737	3,420,597
2007-08		-	126,000	3,546,597
	Total	<u>\$ 2,400,000</u>	<u>\$1,146,597</u>	<u>\$ 3,546,597</u>
	<u>District Fund 17</u>			
2004-05		\$ 350,000	\$ -	\$ 350,000
2005-06		350,000	10,004	710,004
2006-07		1,858,485	131,390	2,699,879
2007-08		1,497,877	161,808	1,659,685
	Total	<u>\$ 4,056,362</u>	<u>\$ 303,202</u>	<u>\$ 5,419,568</u>
	GRAND TOTAL			<u><u>\$ 8,966,165</u></u>

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
1/1/91 - 6/30/91	6.917%
7/1/91 - 3/31/92	8.498%
4/1/92 - 6/30/92	7.152%
7/1/92 - 8/31/92	8.498%
9/1/92 - 12/31/92	7.578%
1/1/93 - 6/30/93	6.662%
7/1/93 - 12/31/93	7.376%
1/1/94 - 6/30/94	6.755%
7/1/94 - 12/31/94	4.170%
1/1/95 - 6/30/95	3.526%
7/1/95 - 12/31/95	6.979%
1/1/96 - 6/30/96	6.599%
7/1/96 - 12/31/96	7.787%
1/1/97 - 6/30/97	7.657%
7/1/97 - 12/31/97	6.172%
1/1/98 - 6/30/98	6.033%
7/1/98 - 6/30/02	0%
7/1/02 - 1/31/03	2.894%
2/1/03 - 6/30/03	2.771%
7/1/03 - 6/30/04	10.420%
7/1/04 - 6/30/05	9.952%
7/1/05 - 6/30/06	9.116%
7/1/06 - 6/30/07	9.124%
7/1/07 - 6/30/08	9.306%
7/1/08 - 6/30/09	9.428%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
7/1/89 - 6/30/09	8.250%

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

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
1978-79	1,651.00	
1979-80	1,870.00	
1980-81	1,894.00	
1981-82	1,977.00	
1982-83	1,982.00	
1983-84	2,132.00	1,166.00
1984-85	2,268.42	1,237.13
1985-86	2,475.80	1,313.83
1986-87	2,663.23	1,389.64
1987-88	2,744.35	1,436.89
1988-89	2,891.47	1,504.42
1989-90	3,024.30	1,574.23
1990-91	3,285.71	1,647.59
1991-92	2,919.64	1,432.52
1992-93	2,918.83	1,432.53
1993-94	2,986.68	1,461.87
1994-95	2,996.96	1,461.88
1995-96	3,067.63	1,258.32
1996-97	3,169.37	1,549.63
1997-98	3,278.88	1,370.64
1998-99	3,369.13	1,496.85
1999-00	3,397.96	1,617.83
2000-01	3,590.69	1,638.13
2001-02	3,616.21	1,678.50
2002-03	3,530.78	1,720.46
2003-04	3,714.41	1,809.94
2004-05	3,736.76	1,834.50
2005-06	4,122.92	2,479.23
2006-07	4,367.00	2,626.00
2007-08	4,565.00	2,745.00

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

Revenue is based on FTES effective 1991-92.

SCHEDULED MAINTENANCE PLAN
2008-2009 THROUGH 2012-2013

2008-09

Roof Repair/Replacement - Art & Behavioral Science Classroom	334,000	
Air Handler Replacement HVAC - Gymnasium	400,000	
Electric System Replacement – Phase 1	400,000	
Coat Roadways – Phase 1	400,000	
Exterior Repair or Replacement – Paint Campus Theater	<u>320,000</u>	
		1,854,000

2009-10

Roof Repair/Replacement - Social Sciences Classroom	170,000	
Air Handler Replacement Phase 1 HVAC – Library	400,000	
Hydronic Piping Replacement – Phase 1	400,000	
Coat Roadways – Phase 2	240,000	
Exterior Repair or Replacement – Paint Art Building	<u>400,000</u>	
		1,610,000

2010-11

Roof Repair/Replacement - Library	380,000	
Air Handler Replacement Phase 2 HVAC - Library	400,000	
Electric System Replacement – Phase 2	400,000	
Replace East Walkways	360,000	
Exterior Repair or Replacement – Paint Auditorium	<u>400,000</u>	
		1,940,000

2011-12

Roof Repair/Replacement - Administration	276,000	
Air Handler Replacement Phase 1 HVAC – MCS Classroom Bldg.	400,000	
Hydronic Piping Replacement – Phase 2	400,000	
Replacement Central Walkways	260,000	
Exterior Repair or Replacement – Paint Child Development Center	<u>280,000</u>	
		1,616,000

2012-13

Roof Repair/Replacement – Chemistry Classrooms	256,000	
Air Handler Replacement Phase 2 HVAC – MCS Classroom Bldg.	400,000	
Voice/Data Replacement	400,000	
Replace West Perimeter Road	400,000	
Exterior Repair or Replacement – Paint Shops	<u>340,000</u>	
		<u>1,796,000</u>

GRAND TOTAL		<u>\$8,816,000</u>
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**2008-09
FINAL BUDGET
ASSUMPTIONS**

Final Budget Assumptions
Board of Trustees

The following significant assumptions were used in preparing the 2008-09 Final Budget.

Ending Fund Balance

1. The beginning fund balance from fiscal year 2007-08 remained stable from \$13.6 million to an unaudited \$13.4 million or 12.82% reserve. This stability was achieved as a result of revenue exceeding expenditures by \$623,000 despite the adoption of a \$3 million deficit budget for the 2007-08 fiscal year and significant mid year reductions in State General Apportionment and local tax receipts as a result of statewide property tax shortfalls.
2. Significant amounts during 2007-08:
 - a. unexpended budgets (\$5.3 million)
 - b. overall budgeted revenue shortfall (\$-1.8 million)
 - c. State General Apportionment adjustment due to property tax shortfalls of \$-1.6 million;
 - d. ERAF (Education Revenue Augmentation Funds) adjustment by Los Angeles County of \$-1.4 million in June 2008.
 - e. Prior year adjustments to the fund balance of \$ - .9 million – write down of prior year student receivables and bookstore payroll debt.
3. The 2008-09 ending fund balance is projected to be adjusted to \$9.4 million or 8.34% reserve, assuming all revenue and expenditures match budgeted expectations.

Revenue & Incoming Transfers

The proposed Final Budget reflects the information that has been made available prior to the adoption of the 2008-09 State of California budget. It is anticipated that additional adjustments may be required, and submitted to the Board of Trustees for approval, once the final State budget has been passed and the California Community College System Office related calculations have been released.

1. State revenue projections for 2008-09 were formulated using:
 - a. Foundation Base Revenue allocation of \$8,857,454 million; and
 - b. Credit Base Revenues calculated on 19,305 FTES;
 - c. Both the Foundation (\$8,857,454) and Credit Base Revenue calculations (\$88,127,325) are at the 2007-08 funding level, as the State has not applied a COLA (Cost of Living Adjustment) percentage to the 2008-09 funding formula.
 - d. This formula provides for the total available general revenue of \$96,984,779 for fiscal year 2008-09.

2. Lottery funds are based on 19,305 FTES funded at a rate of \$130 per FTES.
3. The projected revenue for 2008-09 does not include any unusual or one-time revenue amounts that were received in previous fiscal years⁷, including:
 - a. Prior Year Apportionment Correction;
 - b. One-time Reappropriation/Trailer Bill;
 - c. Mandated Cost Claims.

Expenditures:

1. No salary increases have been built into the 2008-09 budget.
2. Classified Salaries and Benefits include the costs of the Compton Educational Center Police Department (\$1,000,000).
3. Medical premiums are projected to increase by 7.5% which may be adjusted when the district's insurance companies announce their actual renewal rates.
4. Contract Services includes the college's Paramedic and Fire Academy program expense for faculty instruction.
 - a. These amounts are budgeted as contracts for personal services (#5100); however
 - b. the final salary related amounts of these contracts are transferred to the full time faculty salary expenditure accounts (#1100) at the end of the fiscal year.
5. Utilities (#5500) are projected to increase by 5%.
6. Additional hardware and software maintenance and licensing contracts (\$800,000) are included in the Contract, Rental and Repair (#5600) accounts.
7. While the Principal Apportionment has been increased by a total of \$4 million to reflect Compton Center responsibilities assumed by El Camino College District's partnership obligations:
 - a. \$1 million is assumed, under the state funding agreement, to be used directly for Compton Center related activities--see item 9(a) below; Interfund transfer out (#7300);
 - b. \$3 million is included in the Interfund Transfers Out (#7300) and is available to fund one-time programs to improve student learning outcomes and enrollment management efforts.
8. Interfund transfers (#7300) include annual amounts of support to other District funds to meet State matching funds requirements, to fund insurance premiums,

- a. \$1 million apportionment for Compton Center related expenses (Fund 14)
 - b. \$3 million apportionment used for Special Programs/Services (Fund 15)
 - c. Dental Premium \$900,000 (Fund 63)
 - d. Parking Citation revenue \$400,000 (Fund 12)
 - e. Child Development Center \$75,000 (Fund 33)
 - f. Auxiliary Services \$25,000 (Fund 79)
 - g. Foundation Scholars—Pioneer Theater \$10,000 (Foundation)
 - h. Parking Fund Expenditure Offset \$30,000 (Fund 12)
 - i. Matching Funds Equipment \$80,000 (Fund 12)
 - j. Matching Funds Maintenance \$200,000 (Fund 41)
9. The budget does not include a transfer of funds for the Government Accounting Standards Board (GASB) – 45 Retirees’ Benefits Fund reserve. The district will continue to support the Retirees’ Benefit Fund with other available funds.

The next two years are projected to grow 3 % per year as part of a 3-year plan starting in 2007-08, to earn 19,305 FTES without having to shift Summer FTES.

The proposed Final Budget also reflects the collegial and consultative efforts of the Planning and Budget Committee, division deans and department staff to develop a strategic and meaningful financial plan for 2008-09. As a “living” document, it represents a starting point that will be referenced, adjusted and evaluated throughout the fiscal year. It is, with all available information reviewed and all input weighed and presented in the form of budget assumptions, presented as a complete financial record of the college districts financial and operational plan for 2008-09.

Projection of FTES Requirements to Restore FTES Decline

	Total FTES Original Projections July 2007	Total FTES Revised Projections August 2008
Fiscal Year		
2004-05		
	Actual	
Summer 04	1,909	
Fall 04 - Spring 05	17,397	
	19,306	
2005-06		
	Actual	
Summer 05	1,856	
Fall 05 - Spring 06	16,346	
Total	18,202	
2006-07		
	Projected	Actual
Summer 06	1,806	1,805
Fall 06-Spring 07	16,409	16,453
Summer 07	1,090	1,054
Total	19,305	19,312
2007-08		
	Projected	Actual
Summer 07	710	873
Fall 07 - Spring 08 (3% increase)	16,892	17,494
Summer 08	1,800	946
Total	19,402	19,313
2008-09		
	Projected	Revised Projection
Summer 08	0	883
Fall 08 - Spring 09 (3% increase)	17,399	18,052
Summer 09	1,800	378
Total	19,199	19,313
2009-10		
	Projected	Revised Projection
Summer 09	0	1,505
Fall 09 - Spring 10 (3% increase)	17,399	18,594
Summer 10	1,800	0
Total	19,199	20,099

Fall - Spring FTES numbers include the Winter Intersession.
 2007-08 data is based on the final 2007-08 Apportionment Attendance Report.

GLOSSARY

GLOSSARY OF FINANCE TERMS

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAP – A maximum limit.

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

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

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

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

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

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

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jo Ann Higdon, Vice President – Administrative Services
Janice Ely, Business Manager
Thomas Connolly, Director of Accounting

Rita Bruce	Nanette Marshal
Delores Buerger	Agapita Moura
Josephine Cheung	William Schneider
Sophie Dao	Luukia Smith
Leimomi Elliott	Hong Tran
Evanjelina Gardea	Gary Turner
Joyce Hopkins	Catharina Uebele
Miriam Ifill	Lisa Webb
Celia Kang	Marie Yatman
Estella Lee	

Planning and Budgeting Committee

Members

Chair Academic Senate	Dr. Arvid Spor Lance Widman
AFT	Susan Taylor
ASO	Ken Key, Alternate
Classified	Clarissa Jones
Management/Supervisors	Miriam Alario
Academic Affairs	Luis Mancia, Alternate
Administrative Services	Harold Tyler
Student & Community Advancement	Bo Morton, Alternate
	Dr. Tom Jackson
	Tom Lew, Alternate
	Cheryl Shenefield
	Rocky Bonura, Alternate
	Dawn Reid
	Dr. Regina Smith, Alternate

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V.P., Academic Affairs	Dr. Francisco Arce
V.P., Administrative Services	Ms. Jo Ann Higdon
V.P., Student & Community Advancement	Dr. Jeanie Nishime
V.P., Human Resources	Barbara Perez
President, Academic Senate	Peter Marcoux
Fiscal Services	Janice Ely
Information Technology Services	John Wagstaff