

FINAL BUDGET

2013-2014

El Camino Community
College District

Office of the Superintendent/President
September 3, 2013

EL CAMINO COLLEGE ADMINISTRATIVE ROSTER 2013-2014

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EL CAMINO COMMUNITY COLLEGE DISTRICT

16007 Crenshaw Boulevard, Torrance, California 90506-0001

Telephone (310) 532-3670 or 1-866-ELCAMINO

www.elcamino.edu

August 22, 2013

Members of the Board of Trustees
El Camino Community College District

The proposed 2013-14 Final Budget for the El Camino Community College District is submitted for your review and approval.

This budget reflects current information available from the California Community Colleges Chancellor's Office. State General Apportionment is projected to be funded at 18,130 FTES for 2013-14. It is expected that all community colleges will be funded at the 2012-13 rate per FTES. The State General Apportionment also includes a 1.57% COLA increase for base apportionment revenue. Any necessary changes to the El Camino College budget will be brought to the Board of Trustees for consideration.

El Camino College's 2013-14 enrollment goal is 18,776 FTES. The College will add more than 330 class sections throughout the year to accomplish this goal. El Camino College's 2013-14 budget reflects \$5 million of deficit appropriations to maintain College operations and services. The 2013-14 projected ending balance is \$16.7 million.

The proposed Final Budget will be made available for public inspection beginning August 27, 2013. An overview was presented to the Planning and Budgeting Committee on August 22. The Public hearing and Board adoption of the Final Budget is scheduled for September 3, 2013.

Respectfully submitted,

Thomas Fallo
Superintendent/President

EL CAMINO COMMUNITY COLLEGE DISTRICT

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College Mission Statement

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

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FINAL
SUMMARY
2013

FUND	General Unrestricted (11)	General Restricted (12)	Compton Center Related Activities (14)	Special Programs (15)	Student Financial Aid (74)	Workers Comp. (61)
Beginning Balance	20,767,239	2,510,724	169,631	412,255	0	462,687
<u>Revenue</u>						
Federal	140,000	6,882,529	0	0	34,418,215	0
State	62,839,980	7,129,810	0	0	1,662,662	0
Local	40,757,190	4,769,530	0	0	0	1,493,880
Interfund Transfers	0	694,120	1,107,182	3,321,545	0	0
Total Revenue	<u>103,737,170</u>	<u>19,475,989</u>	<u>1,107,182</u>	<u>3,321,545</u>	<u>36,080,877</u>	<u>1,493,880</u>
Total Available	<u><u>124,504,409</u></u>	<u><u>21,986,713</u></u>	<u><u>1,276,813</u></u>	<u><u>3,733,800</u></u>	<u><u>36,080,877</u></u>	<u><u>1,956,567</u></u>
<u>Appropriations</u>						
Academic Salaries	45,697,683	2,024,931	274,521	0	0	0
Classified Salaries	26,277,227	8,347,246	309,602	0	0	58,764
Staff Benefits	18,506,815	2,539,069	83,360	0	0	21,316
Supplies/Books	1,356,000	1,273,445	0	0	0	0
Other Operating Expenses	12,160,319	4,102,377	609,330	1,618,800	0	1,303,880
Capital Outlay	1,115,000	863,921	0	100,000	0	0
Other Outgo	3,515,597	325,000	0	2,015,000	36,080,877	0
Total Appropriations	108,628,641	19,475,989	1,276,813	3,733,800	36,080,877	1,383,960
Negotiable Reductions Reserve for Contingencies	15,875,768	2,510,724	0	0	0	572,607
General Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u><u>124,504,409</u></u>	<u><u>21,986,713</u></u>	<u><u>1,276,813</u></u>	<u><u>3,733,800</u></u>	<u><u>36,080,877</u></u>	<u><u>1,956,567</u></u>

BUDGET
ALL FUNDS
2014

Child Development (33)	Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Post Employment Benefits Irrevocable Trust (69)	Bookstore (51)	Total
27,410	5,408,551	191,769,271	219,443	380,920	16,483,771	462,590	239,074,492
8,000	0	0	0	0	0	0	41,448,744
120,800	654,981	0	0	0	0	0	72,408,233
155,000	730,000	352,000,000	902,300	1,099,500	400,000	6,655,000	408,962,400
257,750	225,000	0	0	0	1,900,000	0	7,505,597
541,550	1,609,981	352,000,000	902,300	1,099,500	2,300,000	6,655,000	530,324,974
568,960	7,018,532	543,769,271	1,121,743	1,480,420	18,783,771	7,117,590	769,399,466
277,764	0	0	0	0	0	0	48,274,899
139,376	81,736	0	0	0	0	950,000	36,163,951
132,660	23,264	0	0	0	0	325,000	21,631,484
17,500	20,073	0	0	0	0	0	2,667,018
1,660	1,409,866	99,989,421	967,617	1,136,820	0	290,000	123,590,090
0	858,821	441,460,468	0	0	0	0	444,398,210
0	0	0	0	0	18,783,771	4,955,000	65,675,245
568,960	2,393,760	541,449,889	967,617	1,136,820	18,783,771	6,520,000	742,400,897
0	4,624,772	2,319,382	144,126	343,600	0	597,590	26,988,569
0	0	0	10,000	0	0	0	10,000
568,960	7,018,532	543,769,271	1,121,743	1,480,420	18,783,771	7,117,590	769,399,466

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Account Number	Description	2011-2012 Actual Revenue	2012-2013 Actual Revenue	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		23,411,166	21,106,654	20,767,239
ADJUSTMENT		2,917	8,509	0
ADJUSTED BEGINNING BALANCE JULY 1		23,414,083	21,115,163	20,767,239
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	ARRA and Other Federal Revenue	91,088	93,125	90,000
8199	Financial Aid Administrative Allowance	60,130	49,395	50,000
Total Federal Revenue		151,218	142,520	140,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	59,088,822	41,538,710 a)	47,448,499 f)
8610	Education Protection Account Funds	0	14,531,599 b)	12,554,524
8610	Revenue Shortfall	0	483,911 c)	0
8606	Part-Time Faculty Apportionment	407,250	407,250	407,250
8612	Prior Year Apportionment Correction	(85,939)	295,478 d)	0
8613	Current Year Correction	770,965	0	0
8614	SFAA Enrollment Fee Administration	112,997	267,387	154,707
8621	State Indirect Costs	118,569	96,675	75,000
8672	Homeowner's Property Tax Relief	201,317	198,148	200,000
8680	Lottery Funds	2,422,456	2,179,883 e)	2,000,000 g)
8690	Other State Revenue	22,180	12,917	0
8691	Mandated Cost Claims	0	0	0
Total State Revenue		63,058,617	60,011,958	62,839,980

Notes to Actual Revenue 2012-13

- a) General apportionment funding based on full State funding of 18,130 credit FTES and 14 non-credit FTES. Base funding remained at \$8,857,454.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Estimated Revenue Shortfall portion of the State General Apportionment.
- d) Additional State Apportionment received due to a recalculation of the District's 2011-12 apportionment allocation.
- e) A portion of lottery proceeds was transferred to the Restricted General Fund per State mandate. In addition matching instructional supplies expenditures were transferred to the Restricted General Fund.

2013-14 Final Budget Assumptions - Revenue

- f) General apportionment funding is based on full State funding of 18,116 credit FTES and 14 non-credit FTES. Base funding increased to \$9,003,602. Increase in Base funding due to COLA increase of 1.57%.
- g) Lottery income based on \$125 per FTES.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Account Number	Description	2011-2012 Actual Revenue	2012-2013 Actual Revenue	2013-2014 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	500,000	500,000	50,000 k)
8800	Police Dept. Services - Compton Center	1,371,758	1,384,665 h)	1,400,000
8810	Educational Revenue Augmentation	(726,301)	0	0
8811	District Taxes - Secured Roll	20,699,917	22,394,481	21,982,347
8812	District Taxes - Supplemental	250,873	318,441	250,000
8813	District Taxes - Unsecured Roll	916,520	949,215	900,000
8816	District Taxes - Prior Years	1,894,480	2,827,191	2,300,000
8818	Penalties/Interest on Delinquent Taxes	82,295	0	0
8819	Redevelopment Agency Funds	0	1,142,119	0
8841	Food Services Commission	53,506	54,436	50,000
8842	Equipment Sales	12,704	0	0
8850	Rentals and Leases	356,912	204,384	200,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8860	Interest and Investment Income	811,725	551,837	600,000
8874	Enrollment Fees	6,759,550	7,823,660 i)	7,860,843
8879	Transcript Fees	81,814	110,588	100,000
8880	Non-Resident Tuition	344,648	396,276	400,000
8885	Non-Resident Tuition-Foreign	3,568,538	3,571,515	3,565,000
8887	Catalogs and Class Schedules	8,330	25,515	25,000
8889	Student Fines/Fees	31,809	26,119	25,000
8890	Parking Citations	380,369	387,116	385,000
8890	Processing Fees	2,863	4,126	4,000
8890	Discovery	25,528	25,158	25,000
8891	Center for the Arts	71,881	74,298	70,000
8893	Miscellaneous Income	126,296	304,117	125,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>38,066,015</u>	<u>43,515,257</u>	<u>40,757,190</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>1,730,000</u>	<u>950,000 j)</u>	<u>0</u>
Total Incoming Transfers		<u>1,730,000</u>	<u>950,000</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>103,005,850</u>	<u>104,619,735</u>	<u>103,737,170</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>126,419,933</u></u>	<u><u>125,734,898</u></u>	<u><u>124,504,409</u></u>

Notes to Actual Revenue 2012-13

- h) Campus Police services for the Compton Educational Center are paid for by the Center.
- i) Enrollment fees increased from \$36 to \$46 per unit.
- j) Transfer from Fund 15: \$950,000.

2013-14 Final Budget Assumptions - Revenue

- k) Administrative fee related to the Compton Center reduced from \$500,000 to \$50,000.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	24,365,835	23,727,452	23,825,075
1200	Regular Schedule, Non-Teaching	7,300,432	7,263,705	7,842,784
1300	Other Schedule, Teaching	12,088,509	12,829,824	13,379,824 m)
1400	Other Schedule, Non-Teaching	486,677	769,768	650,000
Total Academic Salaries		<u>44,241,453</u>	<u>44,590,749</u>	<u>45,697,683</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,019,945	20,840,117	22,314,727
2200	Instructional Aides	1,478,709	1,505,907	1,650,000
2300	Student Help, Hourly and Overtime	2,203,740	2,303,011	2,312,500
Total Classified Salaries		<u>24,702,394</u>	<u>24,649,035</u>	<u>26,277,227</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	3,038,918	3,145,991	3,226,665
3200	Public Employees' Retirement	2,497,610	2,586,444	2,684,834 n)
3300	Social Security - OASDI/Medicare	2,362,820	2,362,289	2,474,390
3400	Health and Welfare - Medical	7,901,841	7,919,113	8,156,686 o)
3500	Unemployment Insurance	1,053,278	684,686	35,360
3600	Workers' Compensation Insurance	1,280,167	1,412,622	1,303,880
3700	Cash in Lieu of Insurance	106,554	101,499	110,000
3800	Other Benefits	211,412	199,587	215,000
3900	Retiree Benefits	228,012	262,014	300,000
Total Staff Benefits		<u>18,680,612</u>	<u>18,674,245</u>	<u>18,506,815</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	3,060	4,454	5,000
4300	Instructional Supplies	296	44,003 l)	451,000
4400	Other Instructional Supplies	66,181	58,227	65,000
4500/4600	Non-Instructional Supplies/Gasoline	773,556	809,766	835,000
Total Books, Supplies and Materials		<u>843,093</u>	<u>916,450</u>	<u>1,356,000</u>

Notes to Actual Expenditures 2012-13

l) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2012-13.

2013-14 Final Budget Assumptions - Expenditures

m) Includes overload and adjunct faculty funds for additional class sections to be offered in 2013-14.

n) PERS employer contribution rate increased slightly to 11.442%.

o) Medical insurance premiums expected to remain stable.
Additional staff account for slight increase in 2013-14.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget	
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>					
5100	Contract for Personal Services	489,122	388,387	1,671,726	q)
5200	Travel, Conference and Training	307,856	321,806	325,000	
5300	Dues and Memberships	134,925	144,752	145,000	
5400	Insurance	900,000	900,000	900,000	
5500	Utilities and Housekeeping Services	2,655,516	2,716,134	2,850,000	
5600	Contracts, Rentals, and Repairs	1,976,856	2,108,998	2,172,268	
5700	Legal, Elections, and Audit Expense	1,636,748	846,325	1,346,325	
5800	Other Services, Postage, Advertising	2,234,569	2,467,498	2,500,000	
5900	Miscellaneous	546,180	168,432	250,000	
	Total Contract Services and Operating Expenses	<u>10,881,772</u>	<u>10,062,332</u>	<u>12,160,319</u>	
<u>CAPITAL OUTLAY</u>					
6100	Sites and Improvements	0	0	0	
6300	Library Books	83,611	104,668	115,000	
6400	Equipment	4,974	328,064	1,000,000	r)
	Total Capital Outlay	<u>88,585</u>	<u>432,732</u>	<u>1,115,000</u>	
<u>OTHER OUTGO</u>					
7300	Interfund Transfer	5,875,370	5,642,116	6,515,597	
7630	Other Student Outgo	0	0	0	
TBD	Estimated Savings - Budget to Actual	0	0	(3,000,000)	s)
	Total Other Outgo	<u>5,875,370</u>	<u>5,642,116</u>	<u>3,515,597</u>	
TOTAL EXPENDITURES / APPROPRIATIONS		<u>105,313,279</u>	<u>104,967,659</u>	<u>108,628,641</u>	
TOTAL ENDING BALANCE / RESERVES		<u>21,106,654</u>	<u>20,767,239</u>	<u>15,875,768</u>	
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>126,419,933</u></u>	<u><u>125,734,898</u></u>	<u><u>124,504,409</u></u>	

Notes to Actual Expenditures 2012-13

p) Includes replacement of transportation vans and computer infrastructure

2013-14 Final Budget Assumptions - Expenditures

q) Includes Paramedic and Fire Academy Programs as contract service agreements of \$1 million. Salary amounts of contracts are transferred to academic salary account (Object 1110) at year-end as shown in the 2012-13 actual expenditures.

r) Funding for College equipment updates and approved planning process requests.

s) Estimated 2013-14 savings: Budget to Actual.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND RESTRICTED - REVENUE

Account Number	Description	2011-2012 Actual Revenue	2012-2013 Actual Revenue	2013-2014 Final Budget
	BEGINNING BALANCE JULY 1	1,786,710	1,774,904	2,510,724
	ADJUSTMENT	0	566,236	0
	ADJSUTED BEGINNING BALANCE JULY 1	1,786,710	2,341,140	2,510,724
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	626,075	571,085	648,206
8120	Head Start (1215)	236,509	299,164	85,638
8120	TANF (6405)	98,491	103,907	98,712
8120	Title V Mathematics (1440)	122,325	98,931	0
8170	VTEA (1102)	985,757	946,791	861,901
8170	VTEA - Title II - Tech Prep (6484)	46,970	49,390	44,025
8193	Federal Contract Education	0	132,698	130,000
8190	SBJA (6439)	67,111	56,865	64,972
8190	TSA (7111)	0	137,882	125,500
8190	Veterans Education Outreach (6105)	2,650	3,913	10,690
8190	WIP - Fresno (6497)	0	73,120	0
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	6,748	9,599	28,583
8199	CCC - California Connects (ARRA - Foundation) (2182)	988	7,010	0
8199	CA Step Project (6489)	77,092	199,403	53,872
8199	CMTA (6498)	23,031	254,198	716,516
8199	Child Care Access Means Parents in School (7730,7732)	74,425	65,449	96,971
8199	Market Development Coop Program (6449)	121,955	61,046	0
8199	Medi-Cal Admininstrative Activity (6204)	29,970	16,601	40,275
8199	MESA - UCLA CEED (2183)	6,916	1,672	31,412
8199	NSF (6418)	218,421	228,216	198,944
8199	NSF-Belcon Industries/Phasik Research (1963)	19,346	0	0
8199	SBDC - CMTC (6427)	331,918	305,196	159,395
8199	SBDC - YEP (6421)	15,957	0	0
8199	STEM Transfer/SSS -Hispanic Students (6057)	346,790	215,716	268,368
8199	Title III - HSI - STEM (6521)	309,737	724,556	1,564,329
8199	Title III - HSI - STEM (6522)	44,739	183,126	563,586
8199	Title V - Graduation & Completion Rates (6520)	573,270	762,223	908,203
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3136,3137)	148,988	155,480	150,000
	Total Federal Revenue	4,536,179	5,663,237	6,882,529
	<u>STATE REVENUE</u>			
8620	Basic Skills (1804)	209,243	109,901	486,761
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	791,547	720,059	712,047
8620	CalWORKS (6406)	340,902	348,881	331,437
8620	CalWORKS Regional Effort (6409)	10,000	0	0
8620	Career Technical Education II (6477,6479,6483)	248,726	0	0
8620	Career Technical Education IV (6480,6481)	188,171	629,503	510,699
8620	Career Technical Equipment (6412)	2,095	22,910	93,584
8620	CITD - International Trade Training Program (6495)	123,338	189,542	0
8620	Disabled Student Program Services (3101)	1,191,018	1,213,798	821,236
8620	Enrollment Growth & Retention-RN Programs (2216)	200,516	75,823	0
8620	Enrollment Growth & Retention-RN Programs (2217)	0	153,002	328,685
8620	Extended Opportunity Program & Services (4700)	757,404	750,947	740,859
8620	Extended Opportunity Program & Services CARE (4750)	94,911	86,183	86,183
8620	Faculty & Staff Diversity AB1725 (5010-11)	8,024	16,882	36,091
8620	Foster Care Education (6486)	100,228	106,186	100,000
8620	Instructional Equipment/Library Materials (3800)	34,879	104,742	299,292
8620	Matriculation - Credit/Student Success & Support (6250)	613,092	688,731	584,905

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND RESTRICTED - REVENUE

Account Number	Description	2011-2012 Actual Revenue	2012-2013 Actual Revenue	2013-2014 Final Budget
8620	Staff Development (8551)	9,497	3,322	13,901
8620	Instructional Material - one-time Trailer Bill (3840)	15,137	5,942	67,397
8620	Transfer and Articulation Funds (6254)	275	84	702
8620	WpLRC (6442)	160,382	135,964	191,154
8620	YESS (6411)	122,581	95,181	53,600
8650	CACT COCCC (6470)	232,726	205,000	0
8650	CACT Strategic Hub (6469)	131,248	148,690	0
8650	CTE - CAA (6499)	634,467	233,529	364,471
8650	IDRC (6417)	110,088	83,905	0
8650	IDRC Green (6429)	174,519	20,786	0
8650	JDIF (6466, 6467)	65,214	96,635	0
8650	MESA Programs (2180-2181)	48,406	37,205	67,990
8650	Model Approaches to Partnerships (6490)	28,152	28,193	15,000
8650	Puente Project Reporting (6223, 6224)	0	1,962	1,160
8650	RTF (6420, 6447, 6467)	235,074	0	0
8650	Strategic Priority Leadership (6438)	185,994	172,500	322,500
8650	Teacher Pipeline (1214)	50,306	150,923	120,000
8650	TTIP (2616) (8354)	0	10,369	0
8650	Workforce Innovation Partnerships (WIP) (6414)	172,800	194,024	280,156
8650	WpLRC State Leadership Grant (6446)	214,508	205,000	0
8680	Lottery - Restricted	580,653	545,551	500,000
8699	Parking Services	0	60,540	0
Total State Revenue		<u>8,086,121</u>	<u>7,652,395</u>	<u>7,129,810</u>
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,582,696	1,613,041	1,500,000
8820	DPSS (6408)	125,979	125,957	111,000
8872	Community Education Class Fees (6401, 6402)	751,433	775,974	700,000
8876/90	Health Services Fees (6910, 6920)	771,135	832,030	800,000
8881/90	Parking Services Fees (8080-85)	1,073,847	1,043,723	1,191,320
8886	Equipment Servicing Fees (1942)	23,797	0	10,000
8890	SBA Matching Funds (6422)	3,644	1,071	0
8890	Special Resource Center (3631)	0	0	42,223
8890	Child Development Training Consortium (4210)	20,400	16,750	16,750
8890	Donations	138,942	122,139	120,000
8890	Excelencia in Education (7610)	0	2,307	0
8890	First Year Experience/Learning Communities (7612)	4,611	1,195	827
8890	Jack Kent Cooke Foundation -LMU Partnership (7613)	0	23,062	18,127
8890	Live Scan (8089)	33,803	23,730	40,000
8890	LBCCD - Goldman Sachs (6424)	0	0	10,000
8890	Public Information (5200)	0	100,000	0
8890	Referee and Lane Technician Training (1950)	27,812	4,383	32,732
8890	RITP Program Training (3632)	0	0	19,590
8890	SBDC Program Income (6431, 32, & 33)	31,976	34,832	44,637
8890	Walmart MSSI (8554)	40,881	0	2,324
8896	Foundation - Innovation Grants	17,000	123,589	110,000
Total Local Revenue		<u>4,647,956</u>	<u>4,843,783</u>	<u>4,769,530</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	700,370	467,115	694,120
Total Incoming Transfers		<u>700,370</u>	<u>467,115</u>	<u>694,120</u>
TOTAL REVENUE - ALL SOURCES		<u>17,970,626</u>	<u>18,626,530</u>	<u>19,475,989</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>19,757,336</u>	<u>20,967,670</u>	<u>21,986,713</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	0	10,322	0
1200	Regular Schedule, Non-Teaching	933,810	881,520	977,118
1300	Other Schedule, Teaching	309,947	298,145	324,322
1400	Other Schedule, Non-Teaching	691,424	856,097	723,491
Total Academic Salaries		1,935,181	2,046,084	2,024,931
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	4,572,444	4,519,718	4,784,506
2200	Instructional Aides, Full Time	429,656	396,765	449,583
2300	Student Help, Hourly and Overtime	2,975,174	2,998,829	3,113,157
Total Classified Salaries		7,977,274	7,915,312	8,347,246
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	114,860	125,184	120,187
3200	Public Employees' Retirement System	582,896	595,106	609,930
3300	Social Security - OASDI & Medicare	531,936	536,495	556,606
3400	Health and Welfare	932,487	955,802	975,734
3500	Unemployment Insurance	135,498	88,000	141,782
3600	Workers' Compensation Insurance	99,418	122,389	104,029
3700	Cash in Lieu of Insurance	6,426	8,078	624
3800	Alternate Retirement Plan	28,839	46,567	30,177
3900	Other Benefits	0	0	0
Total Staff Benefits		2,432,360	2,477,621	2,539,069
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	89,052	106,680	93,182
4300	Instructional Supplies	749,737	714,190	784,508
4500	Non-Instructional Supplies	378,214	428,051	395,755
4600	Gasoline	0	0	0
Total Books, Supplies, and Materials		1,217,003	1,248,921	1,273,445

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL FUND RESTRICTED - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	2,444,428	2,535,510	2,780,959
5200	Travel, Conference & In-Service Training	283,085	183,969	296,996
5300	Dues and Memberships	8,228	6,927	8,960
5400	Insurance	30,598	40,435	42,500
5500	Utilities and Housekeeping Service	14,754	10,991	15,438
5600	Contracts, Rentals, and Repairs	148,007	144,857	168,365
5700	Legal & Regulatory Expenses	2,850	2,850	2,982
5800	Other Services, Postage, Advertising	401,073	710,542	756,493
5900	Repro Services	25,501	14,740	29,684
Total Contracts Services and Operating Expenses		3,358,524	3,650,821	4,102,377
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	2,871	530	0
6200	Buildings	0	0	0
6300	Library Books	0	1,530	0
6400	Equipment	737,626	829,401	863,921
Total Capital Outlay		740,497	831,461	863,921
<u>OTHER OUTGO</u>				
7300	Community Advancement Contrib. to General Fund (11)	200,000	200,000	200,000
7300	Interfund Transfer - Capital Outlay-Parking	0	0	0
7600	Other Payments to/for Students	121,593	86,726	125,000
Total Other Outgo		321,593	286,726	325,000
TOTAL EXPENDITURES / APPROPRIATIONS		17,982,432	18,456,946	19,475,989
NET ENDING BALANCE / RESERVES		1,774,904	2,510,724	2,510,724
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		19,757,336	20,967,670	21,986,713

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
COMPTON CENTER RELATED EXPENSES FUND

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		160,000	75,364	169,631
<u>REVENUE</u>				
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,000,000	1,000,000	1,107,182
Total Local Revenue		1,000,000	1,000,000	1,107,182
TOTAL REVENUE - ALL SOURCES		1,000,000	1,000,000	1,107,182
TOTAL BEGINNING BALANCE AND REVENUE		1,160,000	1,075,364	1,276,813
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	307,826	224,076	214,521
1400	Other Schedule, Non-Teaching	65,517	44,792	60,000
2100	Classified - Full Time	251,794	286,754	257,602
2300	Student Help, Hourly and Overtime	45,270	13,067	52,000
3000	Benefits	148,452	136,012	83,360
Total Salaries and Benefits		818,859	704,701	667,483
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	587	0	0
Total Books, Supplies and Materials		587	0	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	2,300	200,000	202,300
5200	Travel, Conference and In-Service Training	10,533	1,032	3,000
5500	Utilities and Housekeeping Services	0	0	0
5700	Legal, Elections, and Audit Expense	52,357	0	0
5800	Other Services - Compton Center	0	0	55,000
5800	Other Programs	0	0	349,030
Total Contract Services and Operating Expenses		65,190	201,032	609,330
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	200,000	0	0
7630	Payments to Students	0	0	0
Total Other Outgo		200,000	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,084,636	905,733	1,276,813 *
TOTAL ENDING BALANCE / RESERVES		75,364	169,631	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,160,000	1,075,364	1,276,813

* See page 75 for list of Compton Center Related allocations.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
SPECIAL PROGRAMS FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		530,402	250,638	412,255
REVENUE				
LOCAL REVENUE				
8980	Contribution from General Fund	3,000,000	3,000,000	3,321,545
Total Local Revenue		3,000,000	3,000,000	3,321,545
TOTAL REVENUE - ALL SOURCES		3,000,000	3,000,000	3,321,545
TOTAL BEGINNING BALANCE AND REVENUE		3,530,402	3,250,638	3,733,800
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-Teaching	260,643	131,063	0
1400	Other Schedule, Non-Teaching	133,862	108,618	0
2100	Classified - Full Time	242,680	214,707	0
2200	Instructional Aides	156,409	115,122	0
2300	Student Help, Hourly and Overtime	105,952	95,905	0
3000	Benefits	204,421	162,915	0
Total Salaries and Benefits		1,103,967	828,330	0
BOOKS, SUPPLIES AND MATERIALS				
4200	Other Books	0	0	0
4300	Instructional Supplies	16,413	79	0
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		16,413	79	0
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	9,346	0	0
5200	Travel, Conference and In-Service Training	47	1,557	0
5300	Dues & Memberships	0	0	0
5600	Rents, Leases and Repairs	0	0	0
5700	Legal and Regulatory	0	0	0
5800	Other Services and Expenses	316	0	0
5900	Special Programs and Services	0	0	1,618,800 *
Total Contract Services and Operating Expenses		9,709	1,557	1,618,800
CAPITAL OUTLAY				
6300	Library Books	50,037	49,965	50,000
6400	Equipment	282,038	90,852	50,000
Total Capital Outlay		332,075	140,817	100,000
OTHER OUTGO				
7300	Interfund Transfer	1,800,000	1,850,000	2,015,000
7600	Other Student Outgo	17,600	17,600	0
Total Other Outgo		1,817,600	1,867,600	2,015,000
TOTAL EXPENDITURES / APPROPRIATIONS		3,279,764	2,838,383	3,733,800 *
TOTAL ENDING BALANCE / RESERVES		250,638	412,255	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,530,402	3,250,638	3,733,800

* See page 76 for list of Special Programs allocations.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-14 FINAL BUDGET
STUDENT FINANCIAL AID FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	618,385 *	641,400 *	638,580 *
8150	ACG Grant Program	25,021 *	0 **	0 **
8150	PELL Grant Program	32,343,536 *	31,842,644 *	33,000,000 *
8150	Direct Loans	3,109,454	2,182,678	20,000 ***
8150	STEM Achievement Award	52,000	86,000	150,000
8150	Nursing	<u>77,000</u>	<u>650,000</u>	<u>609,635</u>
Total Federal Income		36,225,396	35,402,722	34,418,215
<u>STATE INCOME</u>				
8620	EOP&S Grant	309,643	307,251	300,794
8620	EOP&S CARE Grant	53,140	61,868	61,868
8650	Cal Grants	<u>1,264,877</u>	<u>1,312,028</u>	<u>1,300,000</u>
Total State Income		<u>1,627,660</u>	<u>1,681,147</u>	<u>1,662,662</u>
TOTAL INCOME - ALL SOURCES		<u><u>37,853,056</u></u>	<u><u>37,083,869</u></u>	<u><u>36,080,877</u></u>

EXPENDITURES / APPROPRIATIONS

<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	618,385 *	641,400 *	638,580 *
7515	ACG Grant Program	25,021 *	0 **	0 **
7520	PELL Grant Program	32,343,536 *	31,842,644 *	33,000,000 *
7525	Direct Loans	3,109,454 *	2,182,678 *	20,000 ***
2184	STEM Achievement Award	52,000	86,000	150,000
7530	Cal Grants	1,264,877	1,312,028	1,300,000
7540	Nursing	77,000	650,000	609,635
7550	EOP&S Grant	111,428	117,885	111,428
7550	EOP&S CARE Grant	53,140	61,868	61,868
7633	EOP&S Book Grants	<u>198,215</u>	<u>189,366</u>	<u>189,366</u>
Total Other Outgo		<u>37,853,056</u>	<u>37,083,869</u>	<u>36,080,877</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u><u>37,853,056</u></u>	<u><u>37,083,869</u></u>	<u><u>36,080,877</u></u>

* Includes revenue and awards for Compton Educational Center students

** ACG program was eliminated by the Federal government in 2011-12.

*** The District is only participating in Direct Loans through Summer 2013.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
WORKERS' COMPENSATION FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		263,447	354,719	462,687
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>263,447</u>	<u>354,719</u>	<u>462,687</u>
<u>LOCAL INCOME</u>				
8860	Interest	3,336	4,983	5,000
8890	Insurance Recoveries	0	0	0
8980	Contribution from General Fund	1,280,167	1,412,622	1,303,880
8987	Contribution from Other Funds	<u>167,879</u>	<u>182,767</u>	<u>185,000</u>
Total Local Income		1,451,382	1,600,372	1,493,880
TOTAL INCOME - ALL SOURCES		<u>1,451,382</u>	<u>1,600,372</u>	<u>1,493,880</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,714,829</u></u>	<u><u>1,955,091</u></u>	<u><u>1,956,567</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	58,764	58,764	58,764
3000	Staff Benefits	<u>20,787</u>	<u>21,137</u>	<u>21,316</u>
Total Classified Salaries/Benefits		79,551	79,901	80,080
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,280,167	1,412,503	1,303,880
5733	Benefits/Claims Paid	392	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		<u>1,280,559</u>	<u>1,412,503</u>	<u>1,303,880</u>
TOTAL EXPENDITURES / APPROPRIATIONS		1,360,110	1,492,404	1,383,960
NET ENDING BALANCE / RESERVES		<u>354,719</u>	<u>462,687</u>	<u>572,607</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,714,829</u></u>	<u><u>1,955,091</u></u>	<u><u>1,956,567</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
CHILD DEVELOPMENT FUND - INCOME

Account Number	Description	2011-2012 Actual Income	2012-2013 Actual Income	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		103,344	111,803	27,410
ADJUSTMENTS TO BEGINNING BALANCE		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>103,344</u>	<u>111,803</u>	<u>27,410</u>
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8199	Child Development Food Program	<u>10,567</u>	<u>6,690</u>	<u>8,000</u>
Total Federal Income		10,567	6,690	8,000
<u>STATE INCOME</u>				
8620	Child Development Apportionment	168,481	99,045	120,000
8699	Child Development Food Program	<u>835</u>	<u>512</u>	<u>800</u>
Total State Income		169,316	99,557	120,800
<u>LOCAL INCOME</u>				
8860	Interest	2,404	1,457	1,000
8871	Child Development Services Fees	169,050	140,588	150,000
8893	Fund Raising Income	<u>8,368</u>	<u>1,663</u>	<u>4,000</u>
Total Local Income		179,822	143,708	155,000
<u>INCOMING TRANSFERS</u>				
8895	Transfer from Other Funds	0	0	0
8980	Transfer from General Fund	<u>225,000</u>	<u>225,000</u>	<u>257,750</u>
Total Incoming Transfers		225,000	225,000	257,750
TOTAL INCOME - ALL SOURCES		<u>584,705</u>	<u>474,955</u>	<u>541,550</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>688,049</u></u>	<u><u>586,758</u></u>	<u><u>568,960</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
CHILD DEVELOPMENT FUND - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1200	Regular Schedule, Non-Teaching	99,696	99,886	99,696
1492	Regular Schedule, Teaching P/T	16,302	10,308	15,000
1493	Regular Schedule, Teaching F/T	163,068	163,068	163,068
Total Academic Salaries		279,066	273,262	277,764
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	106,776	107,376	107,376
2300	Part Time	34,960	31,084	32,000
Total Classified Salaries		141,736	138,460	139,376
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	21,678	21,678	21,678
3200	PERS	11,663	12,259	12,885
3300	Social Security - OASDI/Medicare	12,159	12,095	12,103
3400	Health & Welfare	74,551	76,791	74,836
3500	Unemployment Insurance	5,918	3,833	4,179
3600	Workers' Compensation	4,599	5,464	5,539
3700	Cash in Lieu of Insurance	840	840	840
3800	Other Benefits	815	515	600
Total Staff Benefits		132,223	133,475	132,660
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4320	Instructional Supplies (Food & Kitchen Supplies)	1,756	1,941	2,500
4330	Publications-Magazines	0	0	0
4500	Non-Instructional Supplies	19,779	10,663	15,000
Total Books, Supplies, and Materials		21,535	12,604	17,500
<u>OTHER OPERATING EXPENSES</u>				
5200	Travel, Conference, In-Service Training	0	0	0
5300	Dues & Memberships	0	0	0
5600	Rental and Repairs	1026	887	1,000
5800	Other Services, Postage, Advertising	660	660	660
Other Operating Expenses		1,686	1,547	1,660
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		576,246	559,348	568,960
NET ENDING BALANCE / RESERVES		111,803	27,410	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		688,049	586,758	568,960

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - INCOME

Account Number	Description	2011-2012 Actual Income	2012-2013 Actual Income	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		4,683,431	5,112,392	5,408,551
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>4,683,431</u>	<u>5,112,392</u>	<u>5,408,551</u>
<u>INCOME</u>				
<u>STATE INCOME</u>				
8651	Comm. College Construc. - CEC Allied Health	0	0	159,000
8651	Comm. College Construc. - CEC InfraStructure I	0	384,417	202,583
8651	Comm. College Construc. - CEC InfraStructure II	0	232,067	68,933
8651	Comm. College Construction-Soc Sci Remodel	263,307	0	0
8652	Scheduled Maintenance Program	0	0	224,465
8654	Hazardous Substances Abatement	0	0	0
Total State Income		263,307	616,484	654,981
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	35,426	32,595	30,000
8885	Capital Outlay Fee - Non-Residents	780,943	705,206	700,000
8890	Redevelopment Capital Outlay Funds	124,452	0	0
8893	Rebate Income	0	0	0
8893	Miscellaneous	0	0	0
Total Local Income		940,821	737,801	730,000
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	25,000	25,000	25,000
8980	Interfund Transfer-Parking Funds Restricted	0	0	0
8987	Interfund Transfer-Other Funds	200,000	200,000	200,000
Total Incoming Transfers		<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
TOTAL INCOME - ALL SOURCES		<u>1,429,128</u>	<u>1,579,285</u>	<u>1,609,981</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>6,112,559</u></u>	<u><u>6,691,677</u></u>	<u><u>7,018,532</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional		59,169	63,570
2300	Student Help, Hourly and Overtime	0	6,834	18,166
3000	Benefits	0	19,430	23,264
Total Classified Salaries/Benefits		0	85,433	105,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	2,736	2,427	20,073
Total Books, Supplies, and Materials		2,736	2,427	20,073
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	298,979	682,010	943,098
5220	Travel & Conference Expenses	0	0	0
5300	Dues and Memberships	0	0	0
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	245,866	18,153	466,768
5860	Multi-Media Advertising	0	612	0
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		544,845	700,775	1,409,866
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	0	15,550	264,446
6200	Buildings	361,757	123,228	336,100
6400	New Equipment	90,829	355,713	258,275
Total Capital Outlay		452,586	494,491	858,821
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,000,167	1,283,126	2,393,760
NET ENDING BALANCE / RESERVES		5,112,392	5,408,551	4,624,772
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		6,112,559	6,691,677	7,018,532

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - INCOME

Account Number	Description	2011-2012 Actual Income	2012-2013 Actual Income	2013-2014 Final Budget
	BEGINNING BALANCE JULY 1	59,537,254	32,781,989	191,769,271
	ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>
	ADJUSTED BEGINNING BALANCE JULY 1	59,537,254	32,781,989	191,769,271
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	477,106	1,135,672	2,000,000
8865	Bond Refinancing	0	0	0
8940	Proceeds from Bonds (Third Series)	0	180,413,382	0
8940	Proceeds from Bonds (Future Series)	<u>0</u>	<u>0</u>	<u>350,000,000</u>
	Total Local Income	477,106	181,549,054	352,000,000
	 TOTAL INCOME - ALL SOURCES	 <u>477,106</u>	 <u>181,549,054</u>	 <u>352,000,000</u>
	 TOTAL BEGINNING BALANCE AND INCOME	 <u><u>60,014,360</u></u>	 <u><u>214,331,043</u></u>	 <u><u>543,769,271</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
GENERAL OBLIGATION BOND FUND - EXPENDITURES

Account Number	Description	2011-2012 Actual Expenditures	2012-2013 Actual Expenditures	2013-2014 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	0	17,556	421,319
4600	Gasoline	0	2,583	61,988
5100	Consulting Services	2,532,872	4,120,426	98,884,263
5600	Repairs	4,093	2,970	71,276
5800	Other Services, Fees and Expenses	<u>13,532</u>	<u>22,942</u>	<u>550,575</u>
Other Operating Expenses		2,550,497	4,166,477	99,989,421
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	4,949,443	5,341,453	128,187,145
6200	Buildings	15,359,555	8,682,956	208,378,382
6400	New Equipment	<u>4,372,876</u>	<u>4,370,886</u>	<u>104,894,941</u>
Total Capital Outlay		24,681,874	18,395,295	441,460,468
TOTAL EXPENDITURES / APPROPRIATIONS		27,232,371	22,561,772	541,449,889 *
NET ENDING BALANCE / RESERVES		<u>32,781,989</u>	<u>191,769,271</u>	<u>2,319,382</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>60,014,360</u></u>	<u><u>214,331,043</u></u>	<u><u>543,769,271</u></u>

	2002 Measure E	2012 Measure EE
* <u>Bond Fund Project Categories</u>		
Additional Classrooms and Modernization (ACM)	\$ 86,661,123	144,868,429
Campus Site Improvements (CSI)	34,652,407	0
Energy Efficiency Improvements (EEI)	0	0
Health and Safety Improvements (HSI)	59,106,498	205,131,571
Information Technology and Equipment (ITE)	11,029,861	0
Physical Education Facilities Improvements (PEFI)	0	0
Contingency	<u>0</u>	<u>0</u>
	\$ 191,449,889	\$ 350,000,000

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		95,206	169,508	219,443
ADJUSTMENT		<u>930,000</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		1,025,206	169,508	219,443
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	16,791	2,322	2,300
8893	Miscellaneous	50,530	0	0
8899	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
Total Local Income		967,321	902,322	902,300
TOTAL INCOME - ALL SOURCES		<u>967,321</u>	<u>902,322</u>	<u>902,300</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>1,992,527</u>	<u>1,071,830</u>	<u>1,121,743</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>0</u>	<u>0</u>	<u>0</u>
Total Books, Supplies, and Materials		0	0	0
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	0	250
5200	Conferences	33	0	1,000
5400	Insurance	889,416	849,106	958,867
5700	Benefits Paid Claimants	<u>3,570</u>	<u>1,500</u>	<u>7,500</u>
Total Contract Services and Operating Expenses		<u>893,019</u>	<u>850,606</u>	<u>967,617</u>
	<u>OTHER OUTGO</u>			
7300	Interfund Transfer	<u>930,000</u>	<u>1,781</u>	<u>0</u>
Total Other Outgo		930,000	1,781	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,823,019	852,387	967,617
NET ENDING BALANCE / RESERVES		<u>169,508</u>	<u>219,443</u>	<u>154,126</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,992,527</u>	<u>1,071,830</u>	<u>1,121,743</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
DENTAL SELF-INSURANCE FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
	BEGINNING BALANCE JULY 1	398,479	386,021	380,920
	ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
	AJUSTED BEGINNING BALANCE JULY 1	<u>398,479</u>	<u>386,021</u>	<u>380,920</u>
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	6,854	4,416	4,500
8895	Contribution from Payroll Clearing	184,692	197,297	195,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
	Total Local Income	<u>1,091,546</u>	<u>1,101,713</u>	<u>1,099,500</u>
	TOTAL INCOME - ALL SOURCES	<u>1,091,546</u>	<u>1,101,713</u>	<u>1,099,500</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,490,025</u></u>	<u><u>1,487,734</u></u>	<u><u>1,480,420</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,104,004</u>	<u>1,106,814</u>	<u>1,136,820</u>
	Total Contract Services and Operating Expenses	<u>1,104,004</u>	<u>1,106,814</u>	<u>1,136,820</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	<u>0</u>	<u>0</u>	<u>0</u>
	Total Other Outgo	0	0	0
	TOTAL EXPENDITURES / APPROPRIATIONS	1,104,004	1,106,814	1,136,820
	NET ENDING BALANCE / RESERVES	<u>386,021</u>	<u>380,920</u>	<u>343,600</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,490,025</u></u>	<u><u>1,487,734</u></u>	<u><u>1,480,420</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
POST EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1		10,106,211	11,206,057	16,483,771
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest & Investment Income	99,846	507,550	400,000
8980	Contributions from General Fund	0	0	0
8987	Contribution from SCCCDC	0	3,870,164 **	0
8987	Contributions from Other Funds	<u>1,000,000</u>	<u>900,000</u>	<u>1,900,000</u>
Total Local Income		<u>1,099,846</u>	<u>5,277,714</u>	<u>2,300,000</u>
TOTAL INCOME - ALL SOURCES		<u>1,099,846</u>	<u>5,277,714</u>	<u>2,300,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>11,206,057</u></u>	<u><u>16,483,771</u></u>	<u><u>18,783,771</u></u>

TOTAL EXPENDITURES / APPROPRIATIONS		0	0	0
NET ENDING BALANCE / RESERVES		<u>11,206,057 *</u>	<u>16,483,771</u>	<u>18,783,771</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>11,206,057</u></u>	<u><u>16,483,771</u></u>	<u><u>18,783,771</u></u>

2011-12 Actuals

*Note: The District also has \$3.9 million invested with SCCCDC for a total set aside of \$ 15.1 million for Post Employment Benefits.

2012-13 Actuals

** The District moved the funds invested with SCCCDC into the District's Post Employment Benefits Irrevocable Trust Fund.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-2014 FINAL BUDGET
BOOKSTORE FUND

Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JUNE 1	580,487	377,621	462,590
<u>INCOME</u>			
Sales	6,532,000	6,456,219	6,600,000
Interest	0	0	0
Other	67,784	62,915	55,000
Total Local Income	<u>6,599,784</u>	<u>6,519,134</u>	<u>6,655,000</u>
TOTAL INCOME - ALL SOURCES	<u>6,599,784</u>	<u>6,519,134</u>	<u>6,655,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>7,180,271</u></u>	<u><u>6,896,755</u></u>	<u><u>7,117,590</u></u>
<u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,472,704	4,458,200	4,650,000
Freight In	135,000	135,000	135,000
Freight Out	50,000	35,000	50,000
Total Cost of Purchases	<u>4,657,704</u>	<u>4,628,200</u>	<u>4,835,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	1,138,000	1,036,000	950,000
Fringe Benefits	417,000	364,000	325,000
Total Salaries & Benefits	<u>1,555,000</u>	<u>1,400,000</u>	<u>1,275,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	110,900	108,265	115,000
Other	175,000	159,000	175,000
Total Operating Expenses/Appropriations	<u>285,900</u>	<u>267,265</u>	<u>290,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	276,000	123,000	100,000
Security	0	0	0
Other	28,046	15,700	20,000
Total Non-Operating Expenses	<u>304,046</u>	<u>138,700</u>	<u>120,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	6,802,650	6,434,165	6,520,000
NET ENDING BALANCE / RESERVES	<u>377,621</u>	<u>462,590</u>	<u>597,590</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>7,180,271</u></u>	<u><u>6,896,755</u></u>	<u><u>7,117,590</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-14 FINAL BUDGET
ASSOCIATED STUDENTS FUND

Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1	122,574	122,891	125,322
ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	122,574	122,891	125,322
<u>INCOME</u>			
Interest Income	180	172	300
ASO Fund Raising Activity	1,220	388	1,700
Inter Club Council Fund Raising Activity	324	595	1,700
Magic Mountain/Hurricane Harbor Fund Raising	22,267	21,505	20,000
Contribution from InterClub Council	3,850	0	
Transfer from Auxiliary Services	40,000	28,400	28,400
Miscellaneous Income	<u>0</u>	<u>0</u>	
TOTAL INCOME	<u>67,841</u>	<u>51,060</u>	<u>52,100</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>190,415</u></u>	<u><u>173,951</u></u>	<u><u>177,422</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	12,065	8,163	8,700
Total ASO Administration and Business	25,483	23,172	22,750
Total Academic Affairs	318	322	400
Total Student & Community Advancement	7,153	2,124	4,300
Total Inter-Club Council	<u>22,505</u>	<u>14,848</u>	<u>15,950</u>
TOTAL EXPENDITURES AND TRANSFERS	67,524	48,629	52,100
NET ENDING BALANCE / RESERVES	<u>122,891</u>	<u>125,322</u>	<u>125,322</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>190,415</u></u>	<u><u>173,951</u></u>	<u><u>177,422</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2013-14 FINAL BUDGET
AUXILIARY SERVICES FUND

Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget
BEGINNING BALANCE JULY 1	406,882	400,289	351,695
ADJUSTMENT	-8,401	-633	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>398,481</u>	<u>399,656</u>	<u>351,695</u>
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	37,711	37,230	35,260
Athletics	13,225	16,157	12,000
Union Advertising Sales	32,078	24,368	20,000
Fine Arts Income	64,849	61,576	63,500
Bookstore	276,000	100,000	100,000
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	0	0	115,000
Interest Income	2,111	1,427	1,500
Discount Entertainment Tickets Fund Raising	<u>123,992</u>	<u>138,847</u>	<u>139,100</u>
TOTAL AUXILIARY SERVICES INCOME	<u>574,966</u>	<u>404,605</u>	<u>511,360</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>973,447</u></u>	<u><u>804,261</u></u>	<u><u>863,055</u></u>
<u>EXPENDITURES</u>			
Men's Athletics	61,485	60,213	60,450
Women's Athletics	37,758	32,369	33,614
Men's/Women's Athletics-Pep Band Rallies	1,844	1,807	1,843
Insurance/Tournaments/Publicity	8,136	9,996	9,533
Athletic Transportation/Facilities/Laundry	29,211	1,770	1,785
Stadium and Gym/Training Room	8,629	398	0
Union	66,118	48,891	49,885
Fine Arts	99,348	68,960	71,085
Entertainment Tickets	119,829	134,477	135,000
Other Programs	100,800	65,285	68,339
Associated Students Transfer	<u>40,000</u>	<u>28,400</u>	<u>28,400</u>
TOTAL EXPENDITURES AND TRANSFERS	573,158	452,566	459,934
NET ENDING BALANCE / RESERVES	<u>400,289</u>	<u>351,695</u>	<u>403,121</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>973,447</u></u>	<u><u>804,261</u></u>	<u><u>863,055</u></u>

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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 1990-91 fiscal year to the current budget year 2013-2014.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
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
2009-10	\$133,481,137	\$ 86,412,986
2010-11	\$130,344,538	\$ 88,418,467
2011-12	\$126,487,253	\$ 83,508,386
2012-13	\$123,892,371	\$ 82,583,171
2013-14	\$128,334,220	\$ 86,063,176

ASSESSSED VALUE
Fiscal Year Ending June 30

<u>Fiscal Year</u>	<u>District's Assessed Value</u>
1989-90	33,043,399,742
1990-91	35,629,571,042
1991-92	37,249,444,286
1992-93	38,122,491,405
1993-94	38,545,390,834
1994-95	37,575,541,613
1995-96	36,845,220,353
1996-97	37,247,399,202
1997-98	39,022,162,686
1998-99	41,547,560,653
1999-00	44,892,358,442
2000-01	48,527,922,104
2001-02	51,402,197,188
2002-03	54,202,936,075
2003-04	57,615,538,719
2004-05	62,478,430,170
2005-06	68,413,330,820
2006-07	74,232,431,439
2007-08	75,338,601,314
2008-09	80,188,274,640
2009-10	78,971,635,409
2010-11	78,650,359,349
2011-12	79,567,485,800
2012-13	81,345,190,997

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
2005-09	N/A	N/A	N/A
2009-10	\$ 14,775,000	1.25%	7/1/09
2010-11	\$ 8,850,000	2.00%	7/1/10
2011-12	\$ 17,000,000	2.00%	7/1/11
2011-12	\$ 10,000,000	2.00%	3/1/12
2012-13	\$ 10,000,000	2.00%	7/1/12
2012-13	\$ 17,000,000	2.00%	12/1/12

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 2008-09 base funding rates were \$4565 for Credit FTES and \$2745 for Non-credit FTES. The 2013-14 estimated COLA rate has not been determined by the State and for budget purposes is presumed to be 0%.

The District's base revenue for 2013-14 will remain at the 2012-13 level. The Base Revenue for 2013-14 was computed based on 18,130 credit FTES and 14 non-credit FTES. The District has a goal of 18,776 funded FTES for 2013-14. More certain funding information will be available at the time of the First Principle Apportionment Report in late February 2014.

The 2013-14 base credit FTES revenue is computed by multiplying the District's estimated funded base FTES of 18,130 by the 2013-14 funding rate of \$4,565.

The 2013-14 base non-credit revenue is computed by multiplying the District's estimated funded base non-credit FTES of 14 by the 2013-14 funding rate of \$2,745.

Budget Development Criteria

The 2013-14 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 (PBC) serves as the steering committee for College-wide planning and budgeting. The PBC reviews, discusses, and evaluates the College's planning and budgeting processes to assure they are interlinked. All plans must be developed using data from program review, and be linked to the College's mission statement and strategic initiatives. The PBC makes recommendations to the President on College Planning and budgeting issues and reports all committee activities to the College Community.

Responsibilities

Planning

- Review and discuss evaluation outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and annual plans.
- Review and discuss *prioritized* Area plan requests for funding.
- Continue the five-year cycle of master planning.

Budgeting

- Review and discuss annual Preliminary, Tentative and Final Budget proposals and assumptions.
- Review and discuss College revenues and expenditures
- Review and discuss long-range financial forecasting.

Communication

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

Strategic Initiatives
El Camino College Educational Master Plan

The 2013-14 budget will reflect the strategic initiatives identified in the El Camino College Educational Master Plan. These are:

- A. Enhance teaching to support student learning using a variety of instructional methods and services.
- B. Strengthen quality educational and support services to promote student success.
- C. Foster a positive learning environment and sense of community and cooperation through an effective process of collaboration and collegial consultation.
- D. Develop and enhance partnerships with schools, colleges, universities, businesses, and community-based organizations to respond to the workforce training and economic development needs of the community.
- E. Improve processes, programs, and services through the effective use of assessment, program review, planning, and resource allocation.
- F. Support facility and technology improvements to meet the needs of students, employees and the community.
- G. Promote processes and policies that move the College toward sustainable, environmentally sensitive practices.

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>	Community Relations <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
Executive Director					0.50	
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
Photographer/Public Info Tech			1.00			1.00
Printing Services Specialist			2.00			2.00
Production Coordinator			1.00			1.00
Publications Supervisor			1.00			1.00
Sr Printing Services Specialist			1.00			1.00
Student Services Specialist					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>2.50</u>	<u>22.00</u>

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

	Academic Affairs <u>1000</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
Associate Dean	1.00		1.00	1.00	1.00	1.00
Director/Executive Dir Ctr Arts		1.00		1.00		
Assistant Director						
Instructor-Classroom/Sabattical		35.00	21.00	33.53	59.23	26.00
Instructor-Reassigned		2.00	0.20	3.26	3.27	0.92
Assistant to Vice President	1.00					
Administrative Assistant		1.00	1.00	1.00	1.00	1.00
Secretary	1.00				1.00	
Academic Affairs Analyst	1.00					
Accompanist				2.00		
Accounting Assistant II						1.00
Accounting Technician II				1.00		
Athletic Specialist						
Athletic Trainer						
Attendant						3.66
Clerical Assistant	1.00	1.00			1.00	1.50
Computer Lab Specialist			1.00			
Cosmotology Assistant						1.83
Costume Technician				1.00		
Curriculum Advisor	1.00					
Electronics Technician						1.00
Faculty Coordinator						
Fitness Specialist						
Instructional Assistant			1.00			
Instructional Media Coordinator						
Lab Specialist/Tech				1.00		
Laundry Assistant						
Librarian						
Library Media Tech						
Machine Tool Technician						1.00
Media Support Technician						
Production Specialist						
Program Coordinator-ESL					1.00	
Project Coordinator						
Project Specialist				1.00		
Promotion & Event Specialist 1 ea				2.00		
Senior Clerical Assistant		1.00	1.00	1.00		1.00
Stage Manager				1.00		
Supervisor						1.00
Theater Manager				1.00		
Theater Production Manager				1.00		
Theater Technician				3.00		
Tool Tech						1.83
Welder						1.00
Total FTE	7.00	42.00	27.20	55.79	68.50	44.74

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ACADEMIC AFFAIRS

	Natural Sciences <u>2000</u>	Math Sciences <u>2100</u>	Health Sciences & Athletics <u>2200</u>	Learning Resources & Library <u>2600/2700</u>	Academic Senate <u>3200</u>	<u>Total</u>
Vice President						1.00
Dean	1.00	1.00	1.00			8.00
Associate Dean		1.00				6.00
Director		1.00	1.00	1.00		5.00
Assistant Director			1.00	1.00		2.00
Instructor-Classroom	30.70	40.00	28.00			273.46
Instructor-Reassigned	0.30	1.00	0.40		1.40	12.75
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 II						1.00
Accounting Technician II						1.00
Athletic Specialist			1.00			1.00
Athletic Trainer			2.00			1.00
Attendant			5.00			2.00
Clerical Assistant	1.00		1.00			8.66
Computer Lab Specialist		1.00		1.00		6.50
Cosmotology Assistant						3.00
Costume Technician						1.83
Curriculum Advisor						1.00
Electronics Technician						1.00
Faculty Coordinator				1.00		1.00
Fitness Specialist			1.00			1.00
Instruc Assistant						1.00
Instructional Media Coordinator				1.00		1.00
Lab Specialist/Tech	8.50					1.00
Laundry Assistant						9.50
Librarian				7.00		0.00
Library Media Tech				12.00		7.00
Machine Tool Technician						12.00
Media Support Technician				1.00		1.00
Production Specialist				1.00		1.00
Program Coordinator-ESL						1.00
Project Coordinator				1.00		1.00
Project Specialist						1.00
Promotion & Event Specialist						1.00
Senior Clerical Assistant		1.00	1.00			2.00
Stage Manager						6.00
Supervisor						1.00
Theater Manager						1.00
Theater Production Manager						1.00
Theater Technician						1.00
Tool Tech						3.00
Welder						1.83
Total FTE	42.50	47.00	44.40	28.00	1.40	408.53

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES & HUMAN RESOURCES

	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			2.00
Business Manager		1.00						1.00
Chief of Police							0.50	0.50
Director		1.00	1.00	0.50	1.00	1.00		4.50
Assistant Director			1.00			2.00		3.00
Assistant to Vice President	1.00				1.00			2.00
Administrative Assistant		1.00	1.00	1.00		1.00	0.20	4.20
Secretary					2.00			2.00
Accounting Assistant II		1.00		3.00				4.00
Accounting Assistant III		6.60						6.60
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				3.00				3.00
Campus Police Officer							13.20	13.20
Campus Police Lieutenant & Sergeant							3.40	3.40
Carpenter						3.00		3.00
Cashier Clerk		3.00						
Computer Lab Specialist			2.00					2.00
Computer Sys Support Tech			5.00					5.00
Custodial Supervisor						1.00		1.00
Custodian						40.00		40.00
Delivery Driver								0.00
Dispatch Clerk/Lead Dispatch Clerk							2.40	2.40
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						9.00		9.00
Groundskeeper-Gardener II						2.00		2.00
Head Custodian Oper Super						1.00		1.00
Heating & A/C Mech						3.00		3.00
Help Desk Consultant			2.00					2.00
Sub-Total FTE	2.00	23.60	13.00	7.50	6.00	69.00	19.70	140.80

BUDGETED POSITIONS - GENERAL FUND-UNRESTRICTED
ADMINISTRATIVE SERVICES & HUMAN RESOURCES

	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>
Human Resources Analyst					1.00			
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
Internal Auditor	1.00							1.00
Lead Accounting Tech				1.00				1.00
Lead Custodian						2.00		2.00
Lead Purchaing Assistant				1.00				1.00
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						1.00		1.00
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
Police Services Technician							0.40	0.40
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	1.00	3.00
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						5.00		5.00
User Support Technician			6.00					6.00
Welder						1.00		1.00
Total FTE	4.00	23.60	32.00	10.50	16.00	96.00	21.10	203.20

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>	Insttutional Research <u>6501</u>
Vice President	1.00				
Dean			1.00	1.00	
Director		1.00	1.00		1.00
Assistant Director		1.00	0.25		
Assistant to Vice President	1.00				
Administrative Assistant		1.00	1.00	1.00	
Secretary			1.00		
Accounting Technician					
Admissions/Records Supervisor		1.00			
Assessment/Testing Ctr Assist					
Assistant Adm/Records Clerk		1.00			
Clerical Assistant		5.50	1.50		
Counselor			20.87		
Evaluation Specialist		4.00			
Faculty Coordinator			1.00		
Financial Aid Advisor					
Financial Aid Assistant					
Operations Officer F-1 Visa		1.00			
Project Specialist				1.00	
Research Analyst					2.00
Senior Clerical Assistant		3.50			
Special Services Professional					
Student Services Advisor			4.00		
Student Services Specialist		4.00			
Student Services Technician		3.00	1.00		
Testing Office Supervisor					
 Total FTE	<u>2.00</u>	<u>26.00</u>	<u>32.62</u>	<u>3.00</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>	<u>Total</u>
Vice President				1.00
Dean	1.00			3.00
Director	1.00	1.00	1.00	6.00
Assistant Director		1.00		2.25
Assistant to Vice President				1.00
Administrative Assistant	1.00	1.00	1.00	6.00
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	1.50			8.50
Counselor				20.87
Evaluation Specialist				4.00
Faculty Coordinator				1.00
Financial Aid Advisor		6.00		6.00
Financial Aid Assistant		5.00		5.00
Operations Officer				1.00
Project Specialist				1.00
Research Analyst				2.00
Senior Clerical Assistant				3.50
Special Services Professional	0.50			0.50
Student Services Advisor				4.00
Student Services Specialist	1.00		2.00	8.00
Student Services Technician			1.00	5.00
Testing Office Supervisor	1.00			1.00
Total FTE	<u>9.00</u>	<u>15.00</u>	<u>5.00</u>	<u>96.62</u>

	<u>CACT</u>	<u>CITD</u>	<u>Career Path- ways</u>	<u>Special Resource Center</u>	<u>EOP&S</u>	<u>Health Services</u>	<u>Matric- ulation</u>	<u>Financial Aid</u>	<u>Parking Services</u>
Director	1.00	1.00	1.00	0.78					
Administrative Assistant	1.00			1.00	1.00				0.80
Assistive Computer Tech Specialist				0.25					
Alt. Media Services Super.				1.00					
Clerical Assistant			0.50			1.00	3.00		
Clerk									
Counselor				0.60	1.60		4.00		
Data Entry Operator									
Dispatchers									2.40
Financial Aid Advisor								3.00	
Financial Aid Assistant								2.00	
Campus Police Sergeants									1.60
Campus Police Officer									4.80
Instructional Svcs Adv.				1.00					
Lead Interpreter				1.00					
Nurse						3.00			
Operations Officer				0.58					
Parking Services Tech									0.60
Program Coordinator				1.00	1.00				
Project Specialist				1.00	0.25				
Secretary					1.00				
Services Coordinator-Cal WORKS									
Sr. Clerical Assistant				1.00		1.00			1.00
Special Projects Admin.									
Staff Interpreter				1.70					
Student Services Advisor					2.50				
Student Services Tech				1.00	1.00				
Support Services Super.				1.00					
Training Curriculum Specialist									

OTHER FUNDS

	(12)	(12)	(12)	(12)	(12)	(12)	(33)	(51)	(61)
	<u>SBDC</u>	<u>WpLRC</u>	<u>Title V</u>	<u>Title V T E P</u>	<u>Cal- WORKs</u>	<u>Contract & Comm Ed</u>	<u>CDC</u>	<u>Book- store</u>	<u>Worker Comp/ Prop & Liability</u>
Dean									
Director	1.00	1.00	1.00			1.00	1.00	1.00	0.50
Accounting Assistant I									
Accounting Assistant II									
Accounting Technician II									
Administrative Assistant		1.00				1.00		1.00	
Assistant Director					0.75	1.00		1.00	
Business Coordinator									
Case Mgmt CalWORKs					1.00				
Coordinator - FYE			0.25						
Coordinator - SI			1.00						
Clerical Assistant	1.00						1.00		
Counselor			0.25						
Faculty Coordinator				1.00					
General Merch Assistant									
General Merch Buyer								1.00	
Grant Manager				0.50					
Job Developer CalWORKs					1.00				
Lead Sales Associate								4.00	
Program Coordinator									
Project Specialist			1.00		0.75				
Sales Assistant									
Secretary			1.00						
Senior Clerical Assistant	1.00								
Special Projects Admin			1.00						
Specialist - CDC							1.00		
Stockroom Lead									
Student Svcs Tech	1.00					1.00			
Supervisor								1.00	
Teacher - CDC							3.00		
Textbook Buyer								1.00	
Textbook Buyer Assistant								1.00	
TOTAL	<u>4.00</u>	<u>2.00</u>	<u>5.50</u>	<u>1.50</u>	<u>3.50</u>	<u>4.00</u>	<u>6.00</u>	<u>11.00</u>	<u>0.50</u>

FIVE-YEAR CAPITAL CONSTRUCTION PLAN 2014-2018

Background: As required by the Community College Construction Act of 1980, El Camino Community College District submitted its 2014-2018 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2013-14	Cafeteria/Bookstore Conversion	\$10,900,000
	Student Services Center Replacement ((P) (W)	\$2,419,000
	Lot C Parking Structure (P) (W)	\$800,000
	North Gym Renovation (P) (W)	\$1,988,000
2014-15	Industry & Technology Building	\$37,000,000
	STEM	\$3,300,000
	Vocational Shops Replacement (P) (W) (C) (E)	\$31,892,000
2015-16	Stadium and Track Replacement	\$37,000,000
2016-17	North Gym Renovation/Replacement (C) (E)	\$26,034,000
	Student Services Center Replacement (C) (E)	\$38,660,000
	Lot C Parking Structure (C) (E)	\$34,632,000
	Music Building Replacement (P) (W)	\$2,606,000
2017-18	Music Building Replacement (C) (E)	\$31,932,000

P = Plans
W = Working Drawings
C = Construction
E = Equipment

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CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Achievement Scholarships - Engineering, Math & Science (F)	2184	28,583	J. Cohen
Basic Skills Reappropriations (S)	1804	486,761	T. Lew
Board Financial Assistance Program Admin. Allowance (S)	7628	712,047	H. Cooper
California Step Project (F)	6489	53,872	B. Madden
California Manufacturers & Technology Association (F)	6498	716,516	D. Gonzales
CalWORKs (S)	6406	331,437	J. Magee
Career Advancement Academy (S)	6499	364,471	N. Takuda
CTE IV - Career Technical Education IV (S)	6480	510,699	N. Takuda
CTEA - Career & Technical Education - Administration (F)	1102	861,901	V. Rapp
CTEA - Career & Technical Education - Title II - Tech Prep (F)	6484	44,025	N. Takuda
Career Technical Equipment (S)	6412	93,584	V. Rapp
Center for Applied Competitive Technology (CACT) (S)	6470	TBD	D. Gonzales
Child Care Access Means Parents in School (F)	7730/7732	96,971	J. Montgomery
Child Development Training Consortium (L)	4210	16,750	S. Baxter
Community Advancement/Economic Development (L)	64xx/71xx	2,200,000	J. Anaya
DPSS - Department of Public Social Services (L)	6408	111,000	J. Magee
Disabled Students Program & Services (DSPS) (S)	3101	821,236	D. Patel
Donations (L)	8000	120,000	Various
Enrollment Growth & Retention - Registered Nursing (S)	2217	328,685	T. Kyle
Equipment Servicing Fees (L)	1942	10,000	S. Rodriguez
Extended Opportunity Program & Services (S)	4700	740,859	D. Reid
Extended Opportunity Program & Services - CARE (S)	4750	86,183	D. Reid
Faculty & Staff Diversity (S)	5010/5011	36,091	L. Biggers
Federal Contract Education (F)	64xx/71xx	130,000	J. Anaya
Federal Work Study (F)	7621	648,206	H. Cooper
First Year Experience/Learning Communities (L)	7612	827	W. Garcia
Foundation (L)	Various	110,000	Various
Foster Care Education Program (S)	6486	100,000	A. Estwick
Head Start (F)	1215	85,638	J. Young
Health Services Fees (L)	6900	800,000	D. Conover
Jack Kent Cooke Foundation - LMU Partnership (L)	7613	18,127	W. Garcia
Library Materials/Instructional Equipment/Technology (S)	38XX	224,469	F. Arce
Library Materials/Instructional Equipment/Technology-Dist. Match (L)	3800	74,823	F. Arce
Live Scan (L)	8089	40,000	M. Trevis
Lottery Revenue - Restricted (S)	8680	500,000	F. Arce

CATEGORICAL PROGRAMS - FUND 12
APPROPRIATIONS

<u>Program</u>	<u>Location</u>	<u>Program Amount</u>	<u>Project Director</u>
Matriculation - Credit/ Student Success & Support (S)	6250	584,905	R. Smith
Medi-Cal Administrative Activity (F)	6204	40,275	J. Magee
MESA - Mathematics, Engineering, Science Achievement Prog. (S)	2180/2181	67,990	A.Hernandez
MESA Program (F) - UCLA CEED (F)	2183	31,412	A.Hernandez
Model Approaches for Partnerships in Parenting (S)	6490	15,000	S. Rodriguez
National Science Foundation - NSF (F)	6418	198,944	D. Gonzales
Parking Services (L)	8080	1,191,320	M. Trevis
Parking Services - Transfer From General Fund Unrestricted (L)	8080	694,120	M. Trevis
Puente Reporting Project Carryover (S)	6223	1,160	M. Hernandez
Referee and Lane Technician Training (L)	1950	32,732	S. Rodriguez
RITP - Regional Interpreters Training Program (L)	3632	19,590	D. Patel
SBDC-Long Beach CCD - Goldman Sachs (L)	6424	10,000	S. Van Buren
SBDC - Calilfornis Manufacturing Technolgy Center (F)	6427	159,395	S. Van Buren
SBDC - Small Business Development Center - Program Income (L)	6431-33	44,637	S. Van Buren
SBJA - Small Business Jobs Act (F)	6439	64,972	S. Van Buren
Special Resource Center (L)	3630/3631	42,223	D. Patel
Staff Development Restricted (S)	8551	13,901	D. Manno
STEM - Science, Technology, Engineering, Math Education (F)	6521/6522	2,127,915	J. Shankweiler
STEM - Improving Student Success Transfer (F)	6057	268,368	A.Hernandez
Strategic Priority Leadership (S)	6438	322,500	J.Anaya
TANF - Temporary Assistance for Needy Families (F)	6405	98,712	J. Magee
Teacher Pipeline (S)	1214	120,000	J. Young
Title V - Improving Graduation & Completion Rates (F)	6520	908,203	I. Reyes
Trailer Bill-Instructional and Library Materials (Carry-over)(S)	3840	67,397	F. Arce
Transfer and Articulation Funds (S)	6254	702	R. Smith
TSA - Transportation Safety Administration (F)	7111	125,500	J. Anaya
TRIO (ADAPT-TRIO Dissemination) (F)	3180	32,431	D. Patel
Veterans Education Outreach (F)	6105	10,690	W. Mulrooney
WalMart (L)	8554	2,324	D. Manno
Western Region Interpreter Education Center (F)	3135	150,000	D. Patel
Workforce Innovation Partnerships - WIP (S)	6414	280,156	D. Gonzales
WpLRC - Workplace Learning Resource Center (S)	6442	191,154	P. Sutton
WpLRC State Leadership Grant (S)	6446	TBD	P. Sutton
Youth Empowerment Strategies for Success - YESS (S)	6411	53,600	S. Rodriguez

TOTAL APPROPRIATIONS

\$ 19,475,989

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

TBD = To Be Determined

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

FEDERAL INCOME

Achievement Scholarship - Engineering, Math & Science (2184)		28,583
California Step Project (6489)		53,872
Child Care Access Means Parents in School (7732)		96,971
CMTA (6498)		716,516
Federal Contract Education (64xx)		130,000
Federal Work Study (7621)		648,206
Head Start (1215)		85,638
Medi-Cal Administrative Activity (6204)		40,275
MESA - UCLA CEED (2183)		31,412
National Science Foundation (NSF) (6418)		198,944
Small Business Development Center - Cal. Manuf. Trade Center (6427)		159,395
SBJA (6439)		64,972
STEM Transfer HIS - (6521,6522)		2,127,915
STEM - Improving Student Success Transfer (6057)		268,368
Temporary Assistance for Needy Families - TANF (6405)		98,712
Title V - Improving Graduation and Completion Rates (6520)		908,203
TRIO (ADAPT-TRIO Dissemination) (3180)		32,431
TSA - Transportation Safety Administration		125,500
Veterans Education Outreach (6105)		10,690
Vocational Technical Education Act (VTEA) - Administration (1102)	861,901	
VTEA - Title II - Tech Prep (6484)	44,025	905,926
Western Region Interpreter Education Center (3138, 3139)		150,000
TOTAL - FEDERALLY FUNDED PROGRAMS		6,882,529

STATE INCOME

Basic Skills Reappropriation (1804)	486,761
Board Financial Assistance Program Admin. Allowance (7628)	712,047
CalWORKs (6406)	331,437
Career Advancement Academy (6499)	364,471
Career Technical Education IV (6480, 6481)	510,699
Career Technical Equipment (6412)	93,584
Center for Applied Competitive Technology (CACT) (6470)	TBD
Disabled Students Program (3101)	821,236
Enrollment Growth & Retention - Registered Nursing Program (2217)	328,685
Extended Opportunity Program & Services (4700)	740,859
Extended Opportunity Program & Services - CARE (4750)	86,183
Faculty & Staff Diversity (5010, 5011)	36,091
Foster Care Education (6486)	100,000
Instructional Equipment/Library Materials (3800)	299,292
Lottery Revenue - Restricted	500,000
Matriculation - Credit / Student Success & Support (6250)	584,905

CATEGORICAL PROGRAMS - FUND 12
FUNDING SOURCE

Math, Engineering & Science Academy - MESA Program (2180, 2181)	67,990
Model Approaches for Partnerships in Parenting (6490)	15,000
Puente Reporting Project Carryover (6223)	1,160
Staff Development (8551)	13,901
Strategic Priority Leadership (6438)	322,500
Teacher Pipeline (1214)	120,000
Trailer Bill-Instructional Material 06-07 carried to 07-08 (3840)	67,397
Transfer and Articulation Funds (6254)	702
Workforce Innovation Partnerships (WIP) (6414)	280,156
Workplace Learning Resource Center (WpLRC) (6442)	191,154
WpLRC State Leadership Grant (6446)	TBD
Youth Empowerment Strategies for Success (YESS) (6411)	53,600
TOTAL - STATE FUNDED PROGRAMS	<u>7,129,810</u>
<u>LOCAL INCOME</u>	
Child Development Training Consortium (4210)	16,750
Community Advancement/Economic Development (64XX)	2,200,000
DPSS (6408)	111,000
Donations (Various)	120,000
Equipment Servicing Fees (1942)	10,000
First Year Experience/Learning Communities (7612)	827
Foundation (Various)	110,000
Health Services Fees (6900)	800,000
Jack Kent Cooke Foundation -LMU Partnership (7613)	18,127
Live Scan (8089)	40,000
Parking Services Fees (8080)	1,191,320
Referee and Lane Technician Training (1950)	32,732
Special Resource Center (3631)	42,223
Regional Interpreters Training Program (RITP) (3632)	19,590
SBDC - Long Beach CCD - Goldman Sachs (6424)	10,000
SBDC Program Income (6431-33)	44,637
WalMart (8554)	2,324
TOTAL - LOCALLY FUNDED PROGRAMS	<u>4,769,530</u>
SUB-TOTAL	<u>18,781,869</u>
INCOMING TRANSFERS	
General Fund Unrestricted (11) - Parking Citations	694,120
TOTAL INCOMING TRANSFERS	<u>694,120</u>
GRAND TOTAL - CATEGORICAL PROGRAMS	<u><u>\$ 19,475,989</u></u>

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 1987-88 through 2012-2013

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	54.41
2008-09	53.68
2009-10	52.85
2010-11	51.05
2011-12	50.13
2012-13	TBD

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

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%
2009-10	0%
2010-11	0%
2011-12	0%
2012-13	0%
2013-14	1.57%

* See Glossary for definition of Base Revenue

ENROLLMENT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
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
2007-08	25,422	25,124	25,273
2008-09	27,258	27,210	27,234
2009-10	27,271	24,476	25,874
2010-11	24,775	24,816	24,796
2011-12	24,224	22,654	23,429
2012-13	22,860	21,942	22,401

FACILITIES MASTER PLAN FUNDING

<u>Source - To Capital Outlay Fund (41)</u>	<u>Total Income Budget</u>	<u>Income Received @ 6/30/13</u>	<u>Uncollected Income @ 7/1/13</u>
State Capital Construction Program	\$ 33,900,000	\$ 13,850,095	\$ 20,049,905
State Scheduled Maintenance Program	15,600,000	3,236,245	12,363,755
State Hazardous Materials Abatement Program	2,200,000	637,417	1,562,583
Redevelopment Funds	1,300,000	1,323,284	(23,284)
Campus Center Fees	2,000,000	0	2,000,000
Parking Fees	700,000	420,000	280,000
Bookstore / Food Services	700,000	0	700,000
<u>Source - To General Fund-Restricted Fund (12)</u>			
State Equipment & Library Material Program	9,100,000	2,852,403	6,247,597
<u>Source - To General Obligation Bond Fund (42)</u>			
Local Bond Funds	394,516,464	394,113,382	403,082
Interest	0	26,460,151	(26,460,151)
Total	<u>\$ 460,016,464</u>	<u>\$ 442,892,977</u>	<u>\$ 17,123,487</u>

FACILITIES MASTER PLAN
CURRENT PROJECTS TIMELINE

1. Science Technology Engineering and Math (STEM) Center
 - Design – 04/20/11 – 12/31/11
 - DSA Review - 02/06/12 – 11/30/12
 - Bidding – 01/29/13 – 04/15/13
 - Construction – 05/09/13 – 02/14/14
 - Occupancy – Spring 2014

2. Shops Building Replacement
 - Design - 09/01/10 – 12/16/11
 - DSA Review - 12/22/11 – 09/17/12
 - Bidding - 11/27/12 – 03/18/13
 - Construction - 04/03/13 – 11/14/14
 - Occupancy - Spring 2015

3. Industry & Technology Building Modernization
 - Design – 01/21/11 – 01/31/12
 - DSA Review – 02/01/12 – 09/28/12
 - Bidding – 11/27/12 – 03/18/13
 - Construction – 04/03/13 – 10/30/14
 - Occupancy - Spring 2015

4. Athletic Education and Fitness Complex
 - Phase II
 - Design – 01/28/11 – 05/21/12
 - DSA Review – 06/15/12 – 06/24/13
 - Bidding – 08/20/13 – 11/18/13
 - Construction – 12/09/13 – 12/31/15

FEES - ENROLLMENT
1984-85 THROUGH 2013-14

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree No maximum on total fees Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum on total fees Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree Eliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 Semester
2011-12	\$36 per unit, no maximum Fee increase effective Fall 2011 Semester
2012-14	\$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER
1993-94 THROUGH 2013-14

<u>HEALTH FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
1993-94 through 2004-05	10.00	0
2005-06 through 2008-09	14.00	0
2009-10 through Fall 2011	17.00	0
Spring 2012 through 2013-14	19.00	

<u>STUDENT REPRESENTATION FEE</u>	<u>Fall / Spring</u>	<u>Summer / Winter Intersession</u>
2003-04 thru 2013-14	.50	0

<u>STUDENT PHOTO IDENTIFICATION CARD</u>		
1995-96 thru 1999-2000 (optional)	10.00	0
2000-2001 thru 2013-2014 (mandatory)	0	0

<u>ASSOCIATED STUDENTS SUPPORT STICKER</u>		
2000-01 thru 2013-14 (optional)	10.00	0

<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 2013-14	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	
2001-02	139.00	149.00	
2002-03	144.00	155.00	
2003-04	149.00	156.00	
2004-05	149.00	153.00	
2005-06	151.00	170.00	
2006-07	160.00	180.00	
2007-08	173.00	192.00	
2008-09	181.00	195.00	
2009-10	190.00	221.00	
2010-11	183.00	213.00	
2011-12	211.00	211.00	
2012-13	211.00	211.00	
2013-14	216.00	216.00	
			<u>F-1 Visa Student Health Insurance</u>
			240.00
			240.00
			258.00
			258.00
			264.00
			288.00
			396.00
			420.00
			360.00
			396.00
			539.50
			586.00
			676.00
			705.00

<u>AUDITING</u>	
1993-94 thru 2013-14	15.00/unit

FULL-TIME FACULTY OBLIGATION

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California Code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the 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>	Statewide Average of Faculty <u>Replacement</u> **
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	343.43	61.25%	\$60,289
2009	339.20	342.17	63.15%	\$63,798
2010	339.85	342.00	67.82%	\$60,289
2011	338.20	332.59	68.43%	\$60,289
2012	312.20	320.29	66.30%	\$60,289
2013	312.20	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 REVENUE AND EXPENDITURES
FISCAL YEARS 1985-86 THROUGH 2012-13

	<u>Beginning Balance</u>	<u>Prior Year Adjustments</u>	<u>Adjusted Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending Balance</u>
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	(879,330)	12,759,279	105,016,424	(104,392,994)	13,382,709
2008-09	13,382,709	2,924,121	16,306,830	111,516,738	(109,101,902)	18,721,666
2009-10	18,721,666	0	18,721,666	108,357,604	(104,379,080)	22,700,190
2010-11	22,700,190	10,949	22,711,139	109,512,445	(108,812,418)	23,411,166
2011-12	23,411,166	2,917	23,414,083	103,005,850	(105,313,279)	21,106,654
2012-13	21,106,654	8,509	21,115,163	104,619,735	(104,967,659)	20,767,239

INSURANCE

		<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<u>GENERAL COVERAGE</u>					
General Liability	\$5 mil; MRL \$50,000	319,601	353,440	367,501	360,759
Professional Liability	\$5 mil; MRL \$5,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$20 mil; excess \$5 mil	50,747	53,348	49,376	46,347
General Property, incl Excess Property	\$250 mil; MRL \$25,000	154,115	154,029	156,202	174,480
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	122,646	95,803	95,803	92,163
Crime/Fidelity Bond	\$5 mil; deductible \$500	4,422	4,436	4,106	3,564
Tripster Accident	\$ 5,000 med; \$10,000 accidental	310	310	310	310
Business Travel	\$100,000/ea; \$800,000 aggregate	450	1405	1,405	1,455
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	1,144,366	1,280,167	1,412,622	1,303,880
<u>SPECIALIZED PROPERTY</u>					
Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$1,000	17,898	18,689	18,872	21,280
Electronic Data Equip.	\$15.979 mil; \$250 deductible	41,137	43,024	43,024	43,024
AV Equipment/Musical Instruments/Art/Art Loan	\$1,581,525 TIV; deductible \$1,000; Exhibition coverage - \$1,400,000	30,907	28,014	28,473	28,473
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	545	1,385	1,002	1,040
<u>STUDENT INSURANCE</u>					
Student/Intercollegiate Athle	\$25,000/\$50,000 deductible \$100	143,582	143,386	147,576	147,113
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	10,812	12,434	13,056	13,709
Catastrophic (Student only)	\$1 million; deductible \$50,000	2,015	2,317	2,433	2,554
International F-1 Visa	Mandatory; student-paid premium	0	0	0	0
TOTAL		<u>\$2,043,553</u>	<u>\$2,192,187</u>	<u>\$2,341,761</u>	<u>\$2,240,151</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) Parking	\$ 694,120
	General Fund-Unrestricted (14) Compton Center Related	1,107,182
	General Fund-Unrestricted (15) Special Programs	3,321,545
	Child Development Fund (33)	257,750
	Dental Fund (63)	900,000
	Workers' Compensation Fund (61)	100,000
	Property & Liability Fund (62)	100,000
	Scholarships - Foundation	10,000
	Auxiliary Services Fund (79)	25,000
		<u>\$ 6,515,597</u>
FROM:	General Fund-Restricted (15)	
TO:	Special Reserve Fund-Retiree Health Premiums (17)	\$ 1,900,000
	Auxiliary Services Fund (79)	115,000
		<u>\$ 2,015,000</u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 1,303,880
	Property & Liability Self-Insurance Fund (62)	900,000
	Total Contributions to Other Funds	<u>\$ 2,203,880</u>
FROM:	Bookstore Fund (51)	
TO:	Auxiliary Services Fund (79)	<u>\$ 100,000</u>
FROM:	Auxiliary Services Fund (79)	
TO:	Associated Students Fund (71)	<u>\$ 28,400</u>

LIBRARY MATERIALS / INSTRUCTIONAL EQUIPMENT / TECHNOLOGY
 APPORTIONMENT - (3:1 MATCH) 2008-09
 GENERAL FUND - RESTRICTED

Income

State Funds	\$ 204,592
District Matching Funds--waived	<u>0</u>
Total Income	<u><u>\$ 204,592</u></u>

	<u>2008-09</u> <u>Budget</u>	<u>2008-11</u> <u>Expenditures</u>	<u>2011-12</u> <u>Expenditures</u>	<u>2012-13</u> <u>Expenditures</u>	<u>2013-14</u> <u>Budget</u>
<u>Library Materials / Instructional Equipment</u>					
** Instructional Services (3807)	\$ 128,928	\$ 126,786	\$ -	\$ -	\$ -
<u>Instructional Equipment</u>					
* Behavioral & Social Sciences (3801)		\$ 1,500	\$ -	\$ -	\$ -
Business (3802)					
Fine Arts (3803)					
Health Sciences & Athletics (3804)					
Humanities (3805)					
Industry & Technology (3806)					
** Mathematical Sciences (3808)	40,000	31,932	\$ -	\$ -	\$ -
* Natural Sciences (3809)	<u>19,300</u>	<u>21,725</u>			
Total Instructional Equipment	\$ 59,300	\$ 55,157	\$ -	\$ -	\$ -
<u>Technology Infrastructure</u>					
** Budget to be allocated (3800)	\$ 16,364	\$ 16,364	\$ -	\$ -	\$ 6,286
TOTAL BUDGET	<u><u>\$ 204,592</u></u>				<u><u>\$ 6,286</u></u>
TOTAL EXPENDITURES		<u><u>\$ 198,307</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

- * Behavioral & Social Sciences (3801) 10-11 budget newly allocated as \$1,500
- * Natural Sciences (3809) 10-11 budget was upgraded to \$5,000
- ** Instructional Services (3807) 10-11 budget reverted to department 3800
- ** Mathematical Sciences (3808) 10-11 budget reverted to department 3800
- *** Natural Sciences (3809) 11-12 budget was reverted to department 3800.

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>2007-08</u> <u>Budget</u>	<u>2007-11</u> <u>Expenditures</u>	<u>2011-12</u> <u>Expenditures</u>	<u>2012-13</u> <u>Expenditures</u>	<u>2013-14</u> <u>Budget</u>
<u>Library Materials / Instructional Equipment</u>					
Instructional Services (3807)	\$ 16,145	\$ 16,145	\$ -	\$ -	\$ -
<u>Instructional Equipment</u>					
Behavioral & Social Sciences (3801)	\$ 19,165	\$ 19,165	\$ 12,671.00	\$ -	\$ -
Business (3802)	\$ 25,000	\$ 20,520	\$ 2,555.00	\$ -	\$ -
Fine Arts (3803)	\$ 40,000	\$ 38,972	\$ 19,653.00	\$ -	\$ -
Health Sciences & Athletics (3804)	\$ 34,800	\$ 28,120	-	\$ -	\$ -
Humanities (3805)	\$ 149,100	\$ 138,234	\$ -	\$ -	\$ -
Industry & Technology (3806)	\$ 150,042	\$ 90,019	\$ -	\$ -	\$ -
Mathematical Sciences (3808)					
Natural Sciences (3809)			-		
Total Instructional Equipment	<u>\$ 418,107</u>	<u>\$ 335,030</u>	<u>\$ 34,879</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Technology Infrastructure</u>					
Academic Software(3800)	\$ -	\$ -	-		\$ 48,198
Balance included to above divisions	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>		
TOTAL BUDGET	<u><u>\$ 434,252</u></u>				<u><u>\$ 48,198</u></u>
TOTAL EXPENDITURES		<u><u>\$ 351,175</u></u>	<u><u>\$ 34,879</u></u>	<u><u>\$ -</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	<u>\$ 774,537</u>
Total Income	<u><u>\$ 1,051,235</u></u>

	2006-07 <u>Budget</u>	2006-08 <u>Expenditures</u>	2008-12 <u>Expenditures</u>	2012-13 <u>Expenditures</u>	2013-14 <u>Budget</u>
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Library Materials / Instructional Equipment

Instructional Services (3807)	\$ 130,000	\$ 125,660	\$ 4,340	\$ 10,178	TBD
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Instructional Equipment

Behavioral & Social Sciences (3801)	\$ 34,750	\$ 45,579	-	14,254.0	TBD
Business (3802)	95,000	94,841	159	-	TBD
Fine Arts (3803)	90,500	90,829	-	8,353	TBD
Health Sciences & Athletics (3804)	75,000	41,731	33,269	19,999	TBD
Humanities (3805)	45,897	44,729	1,168	-	TBD
Industry & Technology (3806)	44,560	44,560	-	-	TBD
Mathematical Sciences (3808)	11,000	7,137	3,863	-	TBD
Natural Sciences (3809)	<u>34,679</u>	<u>31,740</u>	<u>2,939</u>	<u>57,900</u>	<u>TBD</u>
Total Instructional Equipment	\$ 431,386	\$ 401,146	\$ 41,398	\$ 100,506	TBD

Technology Infrastructure

Academic Software(3800)	\$ 300,000	\$ 186,629	\$ 59,483	\$ -	TBD
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One Time State Funds - Trailer Bill	<u>\$ 189,849</u>	<u>\$ 8,184</u>	<u>\$ 102,428</u>	<u>\$ -</u>	<u>TBD</u>
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TOTAL BUDGET	<u><u>\$1,051,235</u></u>				<u><u>\$ 121,967</u></u>
TOTAL EXPENDITURES		<u><u>\$ 721,619</u></u>	<u><u>\$ 207,649</u></u>	<u><u>\$ 110,684</u></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>
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
2008-09	20,382	1,593	21,975	2,675,226	121.74
2009-10	20,556	1,613	22,169	2,903,844	130.99
2010-11	19,075	1,555	20,630	2,905,197	140.82
2011-12	18,224	968	19,192	2,914,009	151.83
2012-13	18,160	965	19,125	2,725,434	142.51

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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 2013-2014 fiscal year.

	<u>Estimated Fee</u>
Accrediting Commission for Community & Junior Colleges	26,180
Accrediting Commission for Education in Nursing (ACEN)	2,400
American Association of Community Colleges	15,990
American Association of Paralegal Educators	450
American Association of Woodturners	150
American Bar Association	1,250
American College Dance Festival Association	250
American College of Sports Medicine	240
American Student Association of Community Colleges	250
Associated Collegiate Press (ACP)	149
Association of California Community College Administrators (ACCA)	600
Association of Chief Human Resources Officers (ACHRO)	350
Association of Collegiate Educators in Radiologic Technology	150
Association of Colleges for Tutoring and Learning Assistance	35
Association for Institutional Research (AIR)	405
Association of Student Conduct Administrators	95
California Association for Local Economic Development (CALED)	80
California Association of Community College Registrars and Admissions Officers (CACCRAO)	300
California Association of Student Financial Aid Administrators (CASFAA)	450
California Crime Prevention Officers' Association (CCPOA)	30
California College Media Association (CCMA)	125
California College & University Police Chiefs Association (CCUPCA)	100
California Colleges for International Education (CCIE)	450
California Community College Association of Physical Educators	400
California Community College Athletic Association	9,443
California Community College Athletic Directors Association	300
California Community College Student Affairs Association	150
California Community College Physical Educators	400
California Community Colleges Chief Student Services Administrators Association (CCCCSSAA)	300
California Community Colleges Student Financial Aid Administrators Association (CCCSFAA)	150
California Department of Health Services-Radiologic Health Branch (CHS-RHB)	1,838
California Fire Technology Directors' Association	75
California Law Enforcement Association of Records Supervisors, Inc. (CLEARS)	50
California Presenters	160
California Public Parking Association (CPPA)	135
Chamber of Commerce: Carson, El Segundo; Gardena Valley, Hawthorne, Hermosa Beach; Inglewood, Lawndale, Lomita; Manhattan Beach; Redondo Beach, San Pedro; Wilmington	2,949
College Art Association (CAA)	600
College Media Advisers (CMA)	50
College Reading & Learning Association (CRLA)	60
Committee on Accreditation for Respiratory Care (COARC)	3,300
Community College League of California	23,165
Community College League of California / Policies/Procedures	1,500
Community College Public Relations Organization (CCPRO)	175
Computerized CLETS Users Group (CCUG)	75
Continuing Education of the Bar	2,414
Council for Higher Education Accreditation	1,650

Council for Resource Development	325
Council of Chief Librarians	150
Data Arc, Incorporated	600
Excellence in Education	500
Foothill Athletic Conference	200
Furniture Society, The	100
Grant Professional Association	189
Hispanic Association of Colleges & Universities (HACU)	9,120
Innovation User Group	100
Intercollegiate Tennis Association	265
International Association of Campus Law Enforcement Administrators (IACLEA)	250
International Textile & Apparel Association	150
Joint Review Committee on Education in Radiologic Technology (JCERT)	1,800
Journalism Association of Community Colleges (JACC)	500
Landauer, Inc.	5,000
Los Angeles County School Trustee Association	100
Manhattan Beach Coordinating Council	45
Mountain Measurement: NCLEX Reports	300
National Association for College Admission Counseling (NACAC)	285
National Association of Foreign Student Advisors (NAFSA)	1,250
National Association of Student Financial Aid Administrators (NASFAA)	1,871
National Association of Veterans' Program Administrators (NAVPA)	300
National Athletic Trainers Association	440
National Coalition of Advanced Technology Centers (NCATC)	600
National Council for Marketing & Public Relations (NCMPR)	450
National Council of Community College Research and Planning (NCCCRP)	60
National Emergency Number Association	130
National Strength and Conditioning Association	120
Network for California Community College Foundations (NCCCF)	860
Online News Association (ONA)	75
Pacific Association of Collegiate Registrars and Admissions Officers (PACRAO)	200
Redondo Beach Rotary	350
Redondo Beach Round Table	25
Registry of Interpreters for the Deaf (RID)	300
Research and Planning Group (RP Group)	350
Society for College and University Planners (SCUP)	365
South Bay Fire Chiefs Association	200
South Coast Conference	6,250
Southern California Community College District Employment Relations Consortium	3,250
Southern California Football Association	2,000
Specialty Coffee Association	275
Student Press Law Center (SPLC)	125
Torrance Art Council	40
Torrance Rotary	2,500
Travel Adventure Cinema Society (TRACs)	285
West Virginia University Research/National Alternative Fuels Training Consortium	2,500
Western Association of Student Financial Aid Administrators (WASFAA)	150
Western States Athletic Conference Membership	350

\$145,468

INTEREST RATE
2000-2001 THROUGH 2012-13

<u>Fiscal Year</u>	<u>Quarter</u>	<u>County Pool</u>	<u>School Rate *</u>
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
2008-09	1st	3.28	3.30
	2nd	3.18	3.23
	3rd	1.94	1.89
	4th	1.67	1.70
2009-10	1st	1.50	1.55
	2nd	1.40	1.44
	3rd	1.34	1.34
	4th	1.34	1.36
2010-11	1st	1.34	1.38
	2nd	1.27	1.30
	3rd	1.37	1.37
	4th	1.20	1.21
2011-12	1st	1.13	1.16
	2nd	0.99	1.01
	3rd	0.81	0.82
	4th	0.77	0.77
2012-2013	1st	0.70	0.72
	2nd	0.62	0.63
	3rd	0.65	0.64
	4th	0.58	0.58

* Rate paid for ECC funds on deposit with County Treasurer

RESIDENT FTES BY DIVISION

FALL/SPRING

DIVISION	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Behavioral & Social Sciences	2,128	2104	2,157	2,281	2,099	2,046	2,097	2191
Business Education	973	884	850	853	950	917	976	957
Fine Arts	1,995	1932	2,110	2,358	2,351	2,153	2,084	2022
Health Sciences & Athletics	1,806	1742	1,866	2,045	2,052	1,936	1,907	1854
Humanities	2,857	2776	2,969	3,304	3,190	3,073	3,070	2937
Industry & Technology	1,813 *	1896 *	1,929 *	2,114 *	1,950	1,814 *	1,517 *	1534 *
Learning Resources Center	315	462	669	794	671	611	553	465
Mathematical Sciences	2,099	2086	2,239	2,503	2,421	2,368	2,331	2240
Natural Sciences	1,819	1852	1,897	2,034	1,967	1,876	1,865	1921
Total	<u>15,805</u>	<u>15,734</u>	<u>16,686</u>	<u>18,286</u>	<u>17,651</u>	<u>16,794</u>	<u>16,401</u>	<u>16,120</u>

* Includes FTES from:

Paramedic Program	170	119	128	170	110	201	198	129
In-Service & Affiliate Trng Progr	222	208	184	245	220	222	28	157
Industrial Emerg Council	0	0	0	0	0	0	3	0
Total	<u>392</u>	<u>327</u>	<u>312</u>	<u>415</u>	<u>330</u>	<u>424</u>	<u>228</u>	<u>286</u>

SUMMER

DIVISION	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Behavioral & Social Sciences	280	250	260	299	325	226	252	217
Business Education	67	54	48	42	43	64	69	57
Fine Arts	181	160	175	286	282	181	165	144
Health Sciences & Athletics	173	168	175	206	230	157	134	149
Humanities	286	287	284	314	344	249	246	196
Industry & Technology	238	243	270	188	184	159	127	115
Instructional Services	100	102	152	251	260	139	144	120
Mathematical Sciences	310	315	326	380	412	298	257	212
Natural Sciences	219	225	237	234	277	184	181	174
Total	<u>1,854</u>	<u>1,804</u>	<u>1,926</u>	<u>2,200</u>	<u>2,357</u>	<u>1,658</u>	<u>1,575</u>	<u>1,382</u>

POST EMPLOYMENT BENEFITS FUND

Financial Accounting Standard 106 and GASB 45 recommend that employers establish a fund to pay for the future costs of retiree medical premiums. Actuarial valuations performed in 1995, 2005, 2009 and 2012 identified El Camino's obligation at January 1, 1994, to be \$7,438,000; at June 1, 2005, to be \$15,053,009; at June 30, 2009 to be \$18,814,878 and at May 9, 2012 to be \$22,355,715. 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
2001-2012		0	1,092,824	3,870,164
	Total	<u>\$ 2,400,000</u>	<u>\$1,470,164</u>	<u>\$ 3,870,164</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	4,359,564
2008-09		900,000	111,112	5,370,676
2009-10		1,400,000	80,477	6,851,153
2010-11		3,146,421	108,637	10,106,211
2011-12		1,000,000	99,846	11,206,057
	Total	<u>\$ 10,502,783</u>	<u>\$ 703,274</u>	<u>\$ 11,206,057</u>
	GRAND TOTAL	June 30, 2012		<u><u>\$ 15,076,221</u></u> *

* Funds from SCCC and District's Fund 17 were transferred to an Irrevocable Trust Investment Fund shown below.

		Deposit	Interest	Balance @ 6/30
	<u>District Fund 69</u>			
2012-13	Opening Deposit	\$ 15,076,221 *	\$ -	\$ 15,076,221
2012-13	Addition	<u>900,000</u>	<u>507,550</u>	<u>16,483,771</u>
		\$ 15,976,221	\$ 507,550	\$ 16,483,771
	Total	June 30, 2013		<u><u>\$ 16,483,771</u></u>

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATE

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

<u>Effective Period</u>	<u>Rate</u>
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%
7/1/09 - 6/30/10	9.709%
7/1/10 - 6/30/11	10.707%
7/1/11 - 6/30/12	10.923%
7/1/12 - 6/30/13	11.417%
7/1/13 - 6/30/14	11.442%

STATE TEACHERS RETIREMENT SYSTEM (STRS)

<u>Effective Period</u>	<u>Rate</u>
7/1/89 - 6/30/14	8.250%

REVENUE LIMITS PER FUNDED ADA/FTES
FISCAL YEARS 1983-84 THROUGH 2012-13

<u>Year</u>	<u>Revenue per Credit ADA/FTES</u>	<u>Revenue per Non-Credit ADA/FTES</u>
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
2008-09	4,565.00	2,745.00
2009-10	4,565.00	2,745.00
2010-11	4,565.00	2,745.00
2011-12	4,565.00	2,745.00
2012-13	4565.00	2745.00

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
2013 - 2014 THROUGH 2017 - 2018**

2013-2014

Paint Music Building	\$	320,000	
Natural Sciences - Air Handler Replacement Phase I		400,000	
Coat roadways Phase I		400,000	
		400,000	\$ 1,120,000

2014-2015

Paint Art Building	\$	400,000	
Art & Behavioral Sciences - Cooling Coil Replacement		200,000	
Coat roadways Phase II		400,000	
Replace Roof - Natural Sciences Building		380,000	
Emergency Management System upgrade		<u>100,000</u>	
			1,480,000

2015-2016

Paint Auditorium	\$	400,000	
Marsee Auditorium - Air Handler Replacement Phase I		500,000	
Replace East Walkways		360,000	
Replace Roof - Physics Building		276,000	
Electric System Replacement Phase I		<u>400,000</u>	
			1,936,000

2016-2017

Marsee Auditorium - Air Handler Replacement Phase II	\$	500,000	
Replace Central Walkways		260,000	
Replace Roof Chemistry Building		<u>256,000</u>	
			1,016,000

2017-2018

Replace West Perimeter Road	\$	400,000	
Marsee Auditorium - Air Handler Replacement Phase III		500,000	
			<u>900,000</u>

GRAND TOTAL

		<u>900,000</u>	
	\$	<u><u>6,452,000</u></u>	

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**2013-14
FINAL BUDGET
ASSUMPTIONS**

Final Budget Assumptions
Board of Trustees
September 3, 2013

UNRESTRICTED GENERAL FUND

The following significant assumptions are recognized in the 2013 -14 Final Budget.

Fund Balances

1. The June 30, 2013 ending balance of \$20.7 million assumes the full receipt of local Redevelopment Agency Funds. The final amount and date of receipt is uncertain at this time. This ending balance is approximately \$5.2 million higher than the original 2012-13 Final Budget ending balance due to the passage of Proposition 30, the Education Protection Account (EPA) initiative.
2. The 2013 -14 ending fund balance at June 30, 2014 is projected to be \$15.8 million for a 14.61 % reserve. The 2013-14 budget reflects \$5.1 million of deficit appropriations to maintain College operations and services.

Revenue & Incoming Transfers

The proposed Final Budget reflects the information available at this time from the California Community College System Office. Updates are expected from the State throughout the year. If additional major adjustments are required they will be submitted to the Board of Trustees for approval.

1. State revenue projections for 2013-14 were formulated using:
 - a. The Budget assumes that State funding will be increased by 1.57% COLA from the 2012-13 funding level.
 - b. It is anticipated there will be a .7% revenue shortfall for 2013-14.
 - c. The Foundation Base Revenue allocation has increased from \$8,857,454 to \$9,003,602.
 - d. The District's funded FTES for 2013-14 is 18,130. The District's FTES goal for 2013-14 is 18,776.
 - e. This formula provides for State calculated Total Available General Revenue of \$93,496,213 for fiscal year 2013-14.
2. Lottery funds are based on a funding rate of \$125 per FTES.
3. The projected revenue for 2013-14 does not include any unusual or one-time revenue amounts that were received in previous fiscal years, including:
 - a. Prior Year Apportionment Correction;
 - b. Mandated Cost Claims.

Appropriations:

1. No COLA salary increases have been built into the 2013-14 budget. The budget does include step and column increases for employees.
2. Classified Salaries and Benefits appropriations include the costs of the Compton Educational Center Police Department (\$1,400,000). These costs are offset by corresponding revenue received from the Compton Education Center.
3. 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); then
 - 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.
4. State Principal Apportionment includes \$4.4 million to reflect the Compton Center responsibilities assumed by El Camino College District's partnership obligations:
 - a. El Camino CCD currently appropriates \$1.1 Million (Fund 14) of this allocation for Compton Center related activities. (See page 75 for a list of allocations).
 - b. \$3.3 million (Fund 15) is included in the Interfund Transfers Out (#7300) and will be funding Student Learning Outcomes, Enrollment Management efforts, retiree medical premiums, and library and equipment expenditures. (See page 76 for a list of allocations).
5. Interfund transfers (#7300) totaling \$6,515,597 from the General Fund – Unrestricted include support to other District funds to support insurance premiums and to support the ongoing needs of the District's specially funded programs. See page 58 for a list of Interfund Transfers.

Major transfers include:

 - a. \$1,107,182 apportionment - Compton Center related expenses (Fund 14)
 - b. \$3,321,545 apportionment - Special Programs/Services (Fund 15)
 - c. Dental Premium \$900,000 (Fund 63)
 - d. Parking Citation revenue \$430,000 (Fund 12)
 - e. Police Department \$264,120 (Fund 12)
 - f. Child Development Center \$257,750 (Fund 33)
 - g. Auxiliary Services \$25,000 (Fund 79)
 - h. Foundation Scholars—Pioneer Theater \$10,000 (Foundation)
 - i. Workers' Compensation \$100,000 (Fund 61)
 - j. Property & Liability \$100,000 (Fund 62)

6. The Unrestricted General Fund budget does not include a transfer of funds for the Government Accounting Standards Board (GASB) – 45 Post-Employment Benefits Fund reserve. The district will continue to fund the Post Employment Benefits Irrevocable Trust Fund (Fund 69) from the Special Programs Fund. (Fund 15)

RESTRICTED/CATEGORICAL FUNDS

The State has restored or partially restored funding for several categorical programs. A major program only partially restored by the State is the Disabled Students Programs and Services (DSP&S). The District will continue to backfill that program through the Special Program Fund. (Fund 15)

RESTATEMENT OF TENTATIVE BUDGET ASSUMPTIONS

The guiding assumptions for the 2013-14 tentative budget remain as the foundation of the permanent budget:

1. Projected State General Apportionment is based on full State Funding of 18,130 FTES for fiscal year 2013-14.
2. No COLA has been applied to State Revenues for 2013-14. (Since the adoption of the Tentative Budget, notification has been received that the 2013-14 State General Apportionment will include a 1.57% COLA increase to base apportionment.)
3. Full-time salary appropriations are based on current staffing plans.
4. No COLA salary increases are included in the 2013-14 budget.
5. It is estimated actual 2013-14 expenditures will come in \$3 million under budget.
6. A minimum five percent reserve will be maintained.

SUMMARY

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 2013-14. 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 financial record of the college district’s financial and operational plan for 2013-14.

Projection of FTES Requirements

	Total FTES Goal	Total FTES Revised Actuals July 2013
2008-09		
	Goal	Actual
Summer 08 (886.65 FTES shifted to 2007-08)	0	1,295
Fall 08 - Spring 09 (3% increase)	17,399	19,177
Summer 09	1,800	0
Total	19,199	20,472
2009-10		
	Goal	Actual
Summer 09	1,900	2,338
Fall 09 - Spring 10 (2% increase)	17,100	18,194
Summer 10	0	0
Total	19,000	20,532
2010-11		
	Goal	Actual
Summer 10	1,620	1,656
Fall 10 - Spring 11	17,780	17,419
Summer 11	0	325
Total	19,400	19,400
2011-12		
	Goal	Actual
Summer 11	1,550	1,575
Fall 11 - Spring 12	16,450	16,649
Summer 12	0	0
Total	18,000	18,224
2012-13		
	Goal	Actual
Summer 12	1,485	1,399
Fall 12 - Spring 13	16,465	16,296
Summer 13	0	465
Total	17,950	18,160
2013-14		
	Goal	Projected
Summer 13	1,690	1,601
Fall 13 - Spring 14 *	17,086	17,180
Summer 14	0	0
Total	18,776	18,781

Fall - Spring FTES numbers include the Winter Intersession.

* Fall 2013 and Spring 2014 FTES account for additional sections to repay FTES borrowed from Summer 2013.

SUMMARY OF ALLOCATIONS - Fund 14
 Compton Center Related Expenses Fund
 Fiscal Year 2013-14

		Amount
1	ECC Faculty Participation in Contract Related Work	\$ 20,000
2	ECC Admissions & Records Supervisor (50%)	38,310
4	Research Support Staff	12,000
5	Classified Overtime - related to the Compton Center	10,000
6	Mileage Reimbursement - ECC & Compton Center Faculty & Staff	3,000
7	ECC - Associate Dean of Academic Affairs	86,135
8	Clerical Support - Academic Affairs	30,000
9	Student Learning Outcomes (SLO) Coordination	25,000
10	Health and Welfare Benefits	83,360
11	Certificated Stipends	71,700
12	Classified Stipends	91,320
13	Compton Auxiliary Services	55,000
14	Contract Services	202,300
15	ECC Vice President - Compton Center	56,686
16	ECC Director - Community Relations - Compton Center	16,068
19	Accreditation Chairperson - Compton backfill	15,000
20	Special Services Professional - Information Technology	111,904
21	Other Services	349,030
	TOTAL	\$ 1,276,813

SUMMARY OF ALLOCATIONS - Fund 15
Special Programs Fund
Fiscal Year 2013-14

		Amount
I. Student Retention Projects:		\$ 666,000
Disabled Students Programs & Services (DSP&S)	425,000	
First Year Experience (FYE)	67,000	
Honors Transfer Program	87,000	
Project Success	42,000	
Puente Program	45,000	
II. Unit Plans On-Going Funding Requests:		
Library Books		50,000
III. Enrollment Management Plan		200,000
IV. Auxiliary Services Fund Support - Fund 79		115,000
V. Emergency Equipment Replacement/Repair		50,000
VI. Retiree Health Benefits Allocation - Fund 69		1,900,000
VII. Other Programs		752,800
 TOTAL		 <u><u>\$ 3,733,800</u></u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
Babatunde Atane, Director of Accounting

Delores Buerger	Charlene Sakatani
Josephine Cheung	Michael Sandoval
Sophie Dao	Luukia Smith
Leimomi Elliott	Diana Stanojevich
Evanjelina Gardea	Donna Takahama
Joyce Hopkins	Hong Tran
Miriam Ifill Grut	Gary Turner
Celia Kang	Catharina Uebele
Brian Kawakami	Lechi Vo
Nanette Marshal	Lisa Webb
	Marie Yatman

Planning and Budgeting Committee
Members

Chair	Rory Natividad
Academic Senate	Lance Widman
	Dr. Emily Rader, Alternate
ASO	Derrick Moon
	Michael Le, Alternate
Campus Police	Michael DeSanto
ECCE	Gary Turner
	Luis Mancia, Alternate
ECCFT	Sean Donnell
	Ken Key, Alternate
Management/Supervisors	Alice Grigsby
	Irene Graff, Alternate
Academic Affairs	Dipte Patel
	Connie Fitzsimons, Alternate
Administrative Services	Cheryl Shenefield
	Michael Trevis, Alternate
Student & Community Advancement	Dawn Reid
	Kathleen Gleason, Alternate

Support

President/Superintendent	Dr. Thomas M. Fallo
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	Ms. Linda Beam
President - Academic Senate	Dr. Christina Gold
Business Manager - Fiscal Services	Ms. Janice Ely
Director - Information Technology Services	Mr. John Wagstaff