



PLANNING & BUDGETING COMMITTEE

June, 7, 2018

1:00 -2:30 P.M.

Library 202

Facilitator: Rory K. Natividad

Notes: Linda M. Olsen

STATEMENT OF PURPOSE

The Planning and Budgeting Committee serves as the consultation committee for campus-wide planning and budgeting. The PBC assures that planning and budgeting are integrated and evaluated while driven by the mission and strategic initiatives set forth in the Strategic Plan. The PBC makes recommendations to the President on all planning and budgeting issues and reports committee activities to campus constituencies.
10/5/17

Strategic Initiative – C – Collaboration

Advance an effective process of collaboration and collegial consultation conducted with integrity and respect to inform and strengthen decision-making.

Members

- | | |
|---|---|
| <input type="checkbox"/> Jose Anaya – Community Advancement | <input type="checkbox"/> Rory K. Natividad - Chair (non-voting) |
| <input type="checkbox"/> Amy Grant - Academic Affairs | <input type="checkbox"/> Alex Ostrega – ASO, Student Rep. |
| <input type="checkbox"/> Jeff Hinshaw - Administrative Services | <input type="checkbox"/> Jackie Sims - Management/Supervisors |
| <input type="checkbox"/> Ken Key - ECCFT | <input type="checkbox"/> Greg Toya – Student Services |
| <input type="checkbox"/> Ruben Lopez – Campus Police | <input type="checkbox"/> Josh Troesh - Academic Senate |
| <input type="checkbox"/> David Mussaw – ECCE | |

Alternate Members / Support

- | | |
|--|--|
| <input type="checkbox"/> Babs Atane – Support | <input type="checkbox"/> Sidney Porter – Alt. Ac. Senate |
| <input type="checkbox"/> Kristie Daniel-DiGregorio – Support | <input type="checkbox"/> Gary Robertson - Alt. Police |
| <input type="checkbox"/> Brian Fahnestock – Support | <input type="checkbox"/> Jean Shankweiler – Support |
| <input type="checkbox"/> Irene Graff – Support | <input type="checkbox"/> Luukia Smith – Alt. ECCE |
| <input type="checkbox"/> Jennifer Gutierrez - Alt. ASO | <input type="checkbox"/> Michael Trevis – Alt. Adm. |
| <input type="checkbox"/> Kelsey Iino– Alt. Student Services | <input type="checkbox"/> Steve Waterhouse-Alt. Mgmt/Sup |
| <input type="checkbox"/> William Kerwin - Support | <input type="checkbox"/> Carolee Jessop-Vakil – Alt. ECCFT |
| <input type="checkbox"/> Art Leible – Support | <input type="checkbox"/> Van Buren, Star – Alt. Comm Adv. |
| <input type="checkbox"/> Jane Miyashiro – Support | <input type="checkbox"/> Walter Cox - Alt., Ac. Affairs |
| <input type="checkbox"/> Ross Miyashiro – Support | |

AGENDA

- | | | |
|-----------------------------------|----------------------------|-----------|
| 1. Approval Minutes – May 3, 2018 | R. Natividad | 1:00 P.M. |
| 2. Tentative Budget | B. Fahnestock / J. Hinshaw | 1:25 P.M. |

Next meeting – June 21, 2018

Committee Funds and Financial Terms Glossary

General Unrestricted	Fund 11
General Restricted	Fund 12
Compton Center Related Activities	Fund 14
Special Programs Compton Center Partnership	Fund 15
STRS/PERS	Fund 16
Student Financial Aid	Fund 74
Workers Comp.	Fund 61
Capital Outlay Projects	Fund 41
General Obligation Bond	Fund 42
Property & Liability Self-Insurance	Fund 62
Dental Self-Insurance	Fund 63
Post-Employment Benefits Irrevocable Trust	Fund 69
Bookstore	Fund 51

WSCH =	Weekly Student Contact Hours
BOGFW =	Board of Governors Fee Waiver
FTES =	Full Time Equivalent Students
FTEF =	Full Time Equivalent Faculty
COLA =	Cost of Living Adjustment
OPEB =	Other Post-Employment Benefits
FON =	Faculty Obligation Number

* A complete list is available in the annual final budget book.

Planning and Budgeting Committee 2017-18 Goals

1. Develop an action plan utilizing the college wide evaluation of planning and budgeting process. The evaluation was conducted last year.
2. Chair to provide brief summary of PBC meeting via email to improve communication efforts.
3. Review and approve the Comprehensive Master Plan to ensure that they are:
 - a. Supportive of the Mission and Strategic Plan,
 - b. Integrated with other college planning and budgeting,
 - c. Implementable, and
 - d. Achievable.
4. Provide orientation and information to new members and alternates
5. Seek evidence of constituent group PBC communications in an effort to improve the understanding of committee efforts throughout the campus.

EL CAMINO COLLEGE
Planning & Budgeting Committee
Minutes
Date: May 3, 2018

MEMBERS PRESENT

- | | |
|--|---|
| <input checked="" type="checkbox"/> Amy Grant – Academic Affairs | <input type="checkbox"/> Jeff Hinshaw–Administrative Services |
| <input checked="" type="checkbox"/> Ken Key - ECCFT | <input checked="" type="checkbox"/> Jackie Sims -Management/Supervisors |
| <input checked="" type="checkbox"/> David Mussaw - ECCE | <input type="checkbox"/> Ruben Lopez – Campus Police |
| <input checked="" type="checkbox"/> Rory K. Natividad – Chair (non-voting) | <input checked="" type="checkbox"/> Greg Toya – Student Services |
| <input checked="" type="checkbox"/> Alex Ostrega – ASO Student Rep. | <input checked="" type="checkbox"/> Josh Troesh – Academic Senate |
| <input type="checkbox"/> Jose Anaya – Community Advancement | |

Alternate Members: M. Myers (for I. Graff), S. Porter

Support: B. Atane, B. Fahnestock, J. Miyashiro, R. Miyashiro

Other Attendees: A. O’Brien, K. Davison

The meeting was called to order at 1:07 p.m.

Approval of the March 15 and April 19, 2018 Minutes

1. The minutes of March 15 were presented to the committee for approval.
2. Page 2, Funding Formula, #7, at the beginning of the first sentence **delete:** It was decided. **Replace with:** The CEO workgroup recommended.
3. The minutes were approved with the one correction and will be posted on line.
4. The minutes of April 19 were presented to the committee for approval.
5. Page 1, Accreditation Update, #2. **Correct: It to: In.**
6. The minutes were approved with the one minor correction and will be posted on line.

Budget Assumptions – B. Fahnestock

1. The tentative Budget Assumptions for 2018-2019 were presented to the committee. These assumptions reflected the best information available at this time from the Chancellor’s Office. The unrestricted general fund guidelines were then reviewed.
2. The estimated beginning fund balance was listed as \$23,506,206. The estimated revenue including Federal, State and local sources was listed as \$127,056,688. COLA was at 2.59% but has been increased to 2.71% as of a couple days ago. This equates to \$2.8 million.
3. The interfund transfer from Fund 16 to cover the 2018-2019 increases to PERS and STRS rates was listed \$1,653,393. It was noted PERS and STRS rates will be dramatically increasing. The rates have gone up more than what was originally planned for. Thus we are not making back the money that was anticipated. They under estimated several things such as increases in pay and how long people will stay in the system. To cover our expenses we will have to tap into our \$15 million for next year.
4. Next year it is anticipated we will not have any growth and will hopefully keep the same enrollment that we have this year.
5. A position control database is being created for step and column movement. Input on this project was received from all the departments to ensure accuracy. This will be able to give us accurate financial projections with step increases. For next year these increases are projected as follows: certificated will cost \$914,612 (1.75%) and classified will cost \$333,464 (1.32%).

6. The salary increase of 2.71% will be applied to all units effective January 1, 2019 and will total \$1,050,477.
7. Increase in the employee benefits cost and the COLA increase is anticipated at \$466,296. Pension contributions are listed as follows:
 - PERS increases by 2.531% to 18.062% would equal an increased cost of \$656,497.
 - STRS increases by 1.85% to 16.280% would equal an increased cost of \$996,897.
 This is an estimate. As the position control system is more fully developed, we will then have more accurate numbers.
8. There will be a modest projected utility cost increase of 3% over 2017-2018 equaling a cost of \$83,900.
9. We are experiencing an increase in our Worker's Compensation costs as more claims are being submitted.
10. A number of full-time faculty replacement positions will be filled (18 positions). Current vacant full-time classified positions (10 positions) will also need to be filled. There are also four vacant full-time management positions also needing to be filled.
11. The budget for the one-time augmentation/enhancements is still not yet determined. These items still have to be ranked.
12. It was noted there will be several big challenges for the future:
 - The PERS and STRS increases
 - The cost of retirements
 - The loss of the funding received for Compton (fund 14 & 15)
 The budgeted total for 2018-2019 expenditures is estimated at \$129,588,331 and the projected ending fund balance is listed at \$22,849, 475. Other accounts will be reviewed at future meetings.
13. With keeping the old funding formula in mind, if El Camino could reach an enrollment of 20,000 students, they would be considered a large college. Large colleges receive \$2 million more which would give us a better cushion. This would be a tremendous help with losing Compton.

ASO Presentation– G. Toya/A. Ostrega

1. G. Toya and A. Ostrega gave a presentation to the PBC in order to seek their endorsement of increasing the student activity fee from \$10 to \$15. The student activity fee (ASB) supports co-curricular funding of programs like journalism, athletics, theater, etc.
2. The fee has been \$10 since roughly 1996. The costs to send students to competitions for journalism, debate and athletics have risen. Air fares to send students to Sacramento have also drastically increased. It has been seen that the current funding has placed the ASB into deficit spending mode.
3. In past years 35% of all student activity money went to ASO, 60% went to the Auxiliary Services Board which allocates the funds for athletics, fine arts, journalism, the Union newspaper, Project Success, Honors Transfer Program, First-Year Experience and MESA. The remaining 5% goes into reserves. There is a process when students register where they can opt-out of this fee.
4. Similar colleges to ours (FTES) were contacted and queried as to the how they handle the operational side of all of their student fees and how their process compared with ours. The results showed from the nine colleges which were contacted, we came in as the third lowest at \$10. There is also a .50 student rep fee which is used for advocacy and legislation support in sending the student reps to Washington D.C. or Sacramento. In total, the fee is \$10.50 and is being recommended to be increased to \$15.50. This fee is still relatively low compared to the other colleges.
5. It is recommended for ASO to increase the student activity fee for fall and spring semesters. As a justification, it was noted El Camino has one of the lowest student activity fee costs and total annual fees charged to students. This coupled with the lowest ASO annual operating budget and an ASB budget which is in deficit spending. The report presented also recommended a further examination of El Camino's student activity fee money supporting academic related programs.
6. The increased funds will help maintain the current initiatives we have on campus. It was noted one of the initiatives supported having five free-flow water dispensing machines on campus. Using these

machines helps to save using 20,000 plastic water bottles a month. The extra funds will assist with the upkeep of these machines as well as the Warrior Food Pantry and extra student club activities.

7. It was announced one of the upcoming end-of-year events is the ASO Movie Night on May 17. There will be a special viewing of the Marvel movie, Black Panther, out on the Library lawn at 7:00 p.m. on a large projector. In-N-Out Burger will also be providing their burgers for \$2.00. Families are encouraged to bring their blankets and enjoy an evening out.
8. It was noted in the past that the El Camino Bookstore brought in more money and would donate a portion to ASB (\$400,000) to assist with their funding. It was reiterated this increase in the fee would help alleviate this deficit spending. The research done revealed no other colleges have a body similar to ASB. They found 100% of the student activity fee income is allocated to their ASO and that ASO students decide on funding for other departments and divisions through funding request procedures. At \$15.50 El Camino will still be lower than other colleges.
9. The ASO Senate voted on the increased fee and it passed unanimously. The presentation on increasing the fee will be presented to the Cabinet on Monday, May 7.

Adjournment

1. The meeting adjourned at 2:11p.m. The next meeting is scheduled for **May 17, 2018** at 1:00 p.m. in Library 202.

RKN/lmo

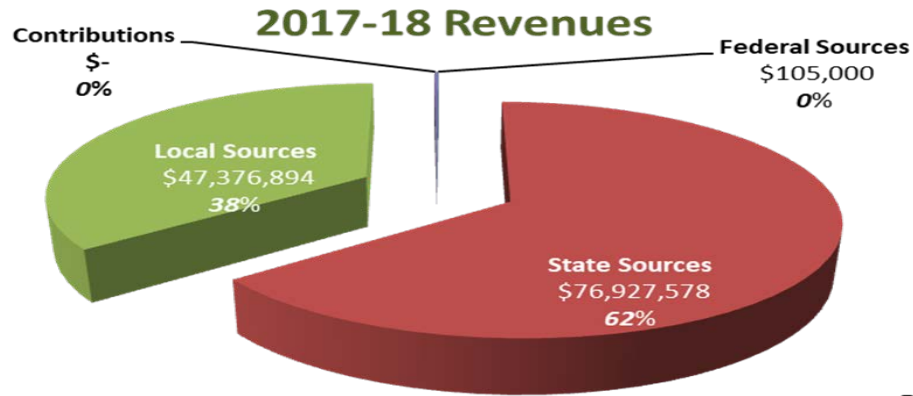


Tentative Budget 2018-19

BOARD OF TRUSTEES MEETING
June 18, 2018

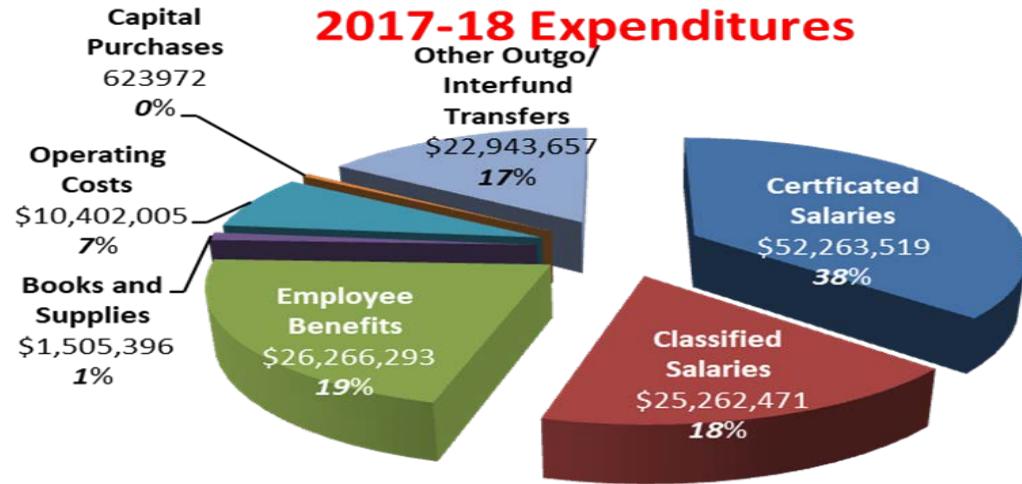
Presented
by
Brian Fahnestock

2017-18 Estimated Actuals



2017-18 Summary

Beginning Fund Balance	\$ 38,364,047
Revenues	\$ 128,931,605
Expenditures	\$ 142,915,830
Ending Fund Balance	\$ 24,379,822



2018-19 Tentative Budget Proposal

Estimated Beginning Fund Balance	\$ 24,341,822
<u>Additional Revenue</u>	
COLA Increase 2.71%	\$ 2,868,640
Inter-fund Transfer for PERS and STRS	\$ 1,653,393
Change to Revenue vs Prior Year	\$ 4,522,033

2018-19 Tentative Budget Proposal

<u>Additional Expenditures</u>	
2.71% COLA to Salaries Effective 1/1/2019	\$ 1,050,477
Step & Column Movement	
Certificated	\$ 914,612
Classified	\$ 333,465
Payroll Fringe	\$ 466,296
Pension Rate Increases	
CALSTRS	\$ 966,897
CALPERS	\$ 656,497

2018-19 Tentative Budget Proposal

<u>Additional Expenditures (Continued)</u>	
Utilities: Increase (3%)	\$ 83,900
Expected Adjustment for 2017-18 Actuals	
Supplies	\$ 652,118
Operating Expenses	\$ 1,821,839

2018-19 Tentative Budget Proposal

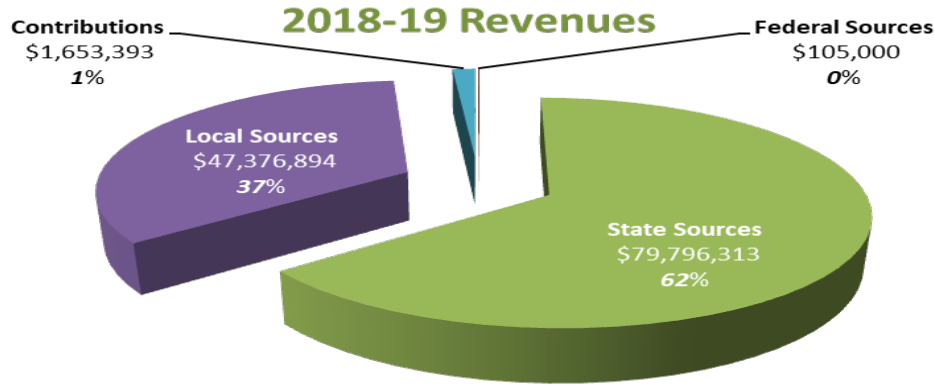
<u>Additional Expenditures (Continued)</u>	
<u>Changes to Inter-fund Transfers</u>	
Fund 62 – Property & Liability Insurance (\$ 738,000 funding + \$ 44,000 rate inc.)	\$ 820,000
Fund 63 – Dental Self-Insurance	\$ 40,000
Total Additional Expenditures	\$ 7,806,101

2018-19 Tentative Budget Proposal

So What Does This Mean for El Camino
College?

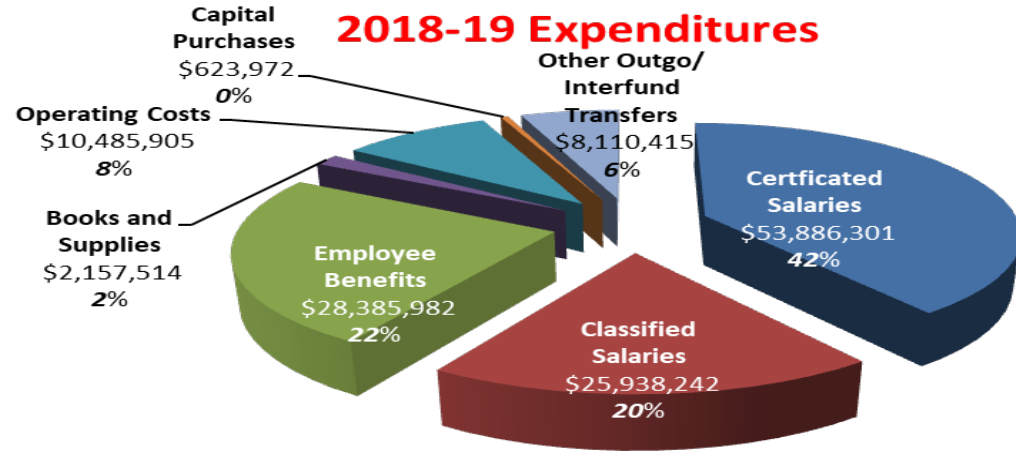
Our Revenue Assumptions Used to Date for
2018-19 are Good

2018-19 Tentative Budget



2018-19 Summary

Beginning Fund Balance	\$ 24,379,822
Revenues	\$ 133,453,638
Expenditures	\$ 135,796,687
Ending Fund Balance	\$ 22,036,773



Things to Watch Out For...

- **Loss of Compton Funding After 2018-19**
- **Uncertainty - A New Funding Formula will be coming in the near future**
- **Long-Term Effect of Increasing Pension Costs**

Questions?



**TENTATIVE BUDGET
2018-2019**

**El Camino Community
College District**

Office of the Superintendent/President
June 18, 2018

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Mr. John Vargas, President
Trustee - Area Two

Mr. Cliff Numark, Vice President
Trustee - Area Five

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

Mr. William Beverly, Member
Trustee - Area Three

Mr. Kenneth A. Brown, Member
Trustee - Area One

Ms. Marilyn Valdez
Student Trustee

College Mission Statement

El Camino College makes a positive difference in people's lives. We provide excellent comprehensive educational programs and services that promote student learning and success in collaboration with our diverse communities.



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

June 18, 2018

Members of the Board of Trustees
El Camino Community College District

I am pleased to present to you the Tentative Budget for the 2018-19 fiscal year for the El Camino Community College District. As you know, the past several months have been filled with discussions of significant changes to the California community college funding formula. It has been an interesting period.

For the past several years, a Chief Business Officer Workgroup has focused on developing a recommendation to change the California Community College funding formula. In January 2018, Governor Brown announced a new funding formula in his proposed budget. Under this proposal, the community college funding formula would be no longer based on enrollment (FTES), but rather a combination of enrollment (50%), student need (25%) and student success (25%). The concept has merit but the details were absent and the dramatic shift of 50% of our funding to these unknown metrics was unsettling. The Department of Finance soon released two contradictory simulations which further confused the funding outlook.

The May Revise budget proposals for community colleges reflected some change to the original proposal announced by the Governor in January 2018. Across the system, suggested changes to the funding scheme were put forward. No meaningful funding simulations beyond the first two "hold harmless" years have yet been released. The Governor's funding proposal was recently rejected by both the State Senate and Assembly and negotiations over the proposal are now taking place.

The Governor has been a great advocate for California Community Colleges and his legacy will be the tremendous support he has given the system over his second term in office. Exactly how this new funding concept will eventually be revised and approved is unknown at the time we prepared this budget.

Fortunately, there were two elements to the Governor's proposals which we believe will be included in any final proposal, and we have based our tentative budget on that belief. Both funding formulas include a hold-harmless provision which will maintain all colleges at their current level of funding. Secondly both proposals include a cost of living adjustment. We have based our budget for next year on these two concepts.

Fiscal Year 2017-2018

This past year included many successes for El Camino College. Enrollment in the fall and spring terms remained flat but enrollment grew with the addition of the winter term and the preservation of summer FTES for the 2017-18 fiscal year. As you may recall, in the previous year (FY2016-17), El Camino was in Funding Stabilization and recorded an enrollment of 17,865 FTES. In the current year, we set a goal of 19,642 FTES. We achieved 19,235 and applied approximately 400 FTES from to reach the goal of 19,642. With this action, we will achieve our funding goal and revenue estimate for the year.

Expenditures for the year were slightly less than our current-year revenue so we will end the year slightly better than we started. Also during the current year, we transferred approximately \$15 million from the Unrestricted General Fund (Fund 11) to the STRS/PERS Retirement Fund (Fund 16). The 2017-18 ending fund balance in the Unrestricted General Fund will be over \$24.3 million.

Tentative Budget

With the two primary assumptions from the State Budget – continued funding at 19,642 FTES level and the COLA of 2.71%, we have drafted a status quo budget with only minor adjustments. With the COLA applied to our revenue, we are also obligated to increase salaries for our employees by the same percentage. Additionally, we will experience sizable increases for pension costs and we will draw upon some of those funds we just placed in our retirement fund to help offset the increased cost.

Other changes to our budget include increased costs as employees systematically move up the salary schedules and minor increased costs for utilities and insurance. A more detailed list of budget assumptions and changes accompanies this letter on pages *v* and *vi* of this book.

Until further information is available on the State Budget, we will move forward cautiously and continue our current initiatives to modernize campus operations and focus our academic efforts on student retention and achievement.

Sincerely,

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

2018-2019 Tentative Budget Assumptions
Unrestricted General Fund
June 18, 2018

1. Organization

The 2018-19 El Camino Community College District Tentative Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor's Office, the Governor's Proposed Budget and from the District's Management Team.

2 Unrestricted General Fund Budget Guidelines

- A. Estimated Beginning Fund Balance: (\$ 24,379,823)
 - a. Part of this balance includes a contingency for unfinished 2017-18 College Plan Items in Fund 11 (\$ 241,995) Projected
- B. Estimated Revenue including Federal, State and Local Sources: (\$ 133,453,638)
- C. 2.71% COLA Increase to FTES Revenue (\$ 2,868,735)
- D. Interfund Transfer In from Fund 16 to cover 2018-19 increases to PERS and STRS rates (\$ 1,653,393)
- E. Budget the General State Apportionment based on generation of 19,642 FTES
- F. Offering 5,007 sections for the 2018-19 Academic Year
- G. Step and Column Movement:
 - a. Certificated: 1.75% (\$ 914,612)
 - b. Classified: 1.32% (\$ 333,464)
- H. Salary Increase of 2.71% to be applied to all units at Jan 1, 2019: (\$ 1,050,477)
- I. Increase Employee benefits Costs due to items F and G: (\$ 466,296)
- J. Pension Contributions:
 - a. Public Employee Retirement System (PERS) Increases by 2.531% to 18.062% (\$656,497)
 - b. State Teachers Retirement System (STRS) Increases by 1.85% to 16.280% (\$ 996,897)
- K. Budget for projected utility cost increases of 3% over 2017-18 projected costs (\$ 83,900)
- L. Budget to fill the following full-time faculty positions:
 - a. Accounting
 - b. Administration of Justice
 - c. Air Conditioning
 - d. Anatomy and Physiology
 - e. CIS
 - f. Computer Science

- g. English (3 positions)
 - h. Fire Academy
 - i. Learning Disability Specialist
 - j. Mathematics (2 positions)
 - k. Nursing
 - l. Physics
 - m. Radiological Technology
 - n. Real Estate
 - o. Theater
 - p. Counseling – Math and Science
 - q. Outreach Librarian
 - r. Systems Librarian
- M. Budget to fill following vacant full-time classified positions:
- a. Accounting Officer
 - b. Accounting Tech II
 - c. Administrative Assistant II (2 positions)
 - d. Buyer
 - e. Clerk Cashier
 - f. Clery Act Compliance Coordinator
 - g. Machine Tool Technician (2 positions)
 - h. Student Services Technician
- N. Budget to fill the following vacant full-time Management position:
- a. Assoc Dean, Mathematical Sciences
- O. Budget for Interfund Transfers Out
- a. \$ 350,000 to Fund 12 (Restricted General Fund)
 - i. Same as 2017-18
 - b. \$ 1,163,564 to Fund 14 (Compton College-related activities)
 - i. Same as 2017-18
 - c. \$ 3,649,851 to Fund 15 (Special Programs (Compton College Partnership))
 - i. Same as 2017-18
 - d. \$ 1,882,000 to Fund 62 (Property & Liability Insurance)
 - i. \$44,000 increase from 2017-18 for 4% rate increase contingency
 - e. \$ 1,040,000 to Fund 63 (Dental Self-Insurance)
 - i. \$40,000 increase from 2017-18 for 4% rate increase contingency
 - f. \$ 25,000 to Fund 79 (Auxiliary Services Fund)
 - i. Same as 2017-18
- P. Budgeted Total 2018-19 Expenditures: \$ 135,796,688
- Q. Projected Ending Fund Balance: \$ 22,036,773

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**TENTATIVE BUDGET SUMMARY
ALL FUNDS
2018-19**

FUND	General Unrestricted (Fund 11)	General Restricted (Fund 12)	Compton College Related Activities (Fund 14)	Special Programs Compton College Partnership (Fund 15)	STRS/PERS Future Liabilities (Fund 16)	Capital Outlay Projects (Fund 41)	General Obligation Bond (Fund 42)
Beginning Balance	24,379,823	3,170,421	362,176	1,245,056	15,130,242	11,267,463	94,482,257
Revenue							
Federal	105,000	2,911,545	0	0	0	0	0
State	85,946,980	23,547,754	0	3,008	0	650,000	0
Local	45,548,265	4,990,867	0	0	168,000	1,206,695	53,282,466
Interfund Transfers In	1,853,393	696,607	1,163,564	3,649,851	0	275,000	0
Total Revenue	133,453,638	32,146,773	1,163,564	3,652,859	168,000	2,131,695	53,282,466
Total Available Resources	157,833,461	35,317,194	1,525,740	4,897,915	15,298,242	13,399,158	147,764,723
Appropriations							
Academic Salaries	53,886,301	4,056,399	390,854	8,193	0	0	0
Classified Salaries	25,938,242	10,779,402	147,958	127,000	0	50,000	0
Staff Benefits	32,772,501	4,350,843	190,296	55,008	0	15,000	0
Supplies/Books	2,157,514	1,878,744	0	0	0	2,726	3,700
Other Operating Expenses	12,307,744	6,520,839	126,000	2,046,249	0	250,000	6,569,564
Capital Outlay	623,972	4,276,356	0	275,000	0	1,331,915	45,193,862
Other Outgo (interfund Transfers Out)	8,110,415	513,000	250,000	0	2,000,000	0	0
Total Appropriations	135,796,688	32,375,584	1,105,108	2,511,450	2,000,000	1,649,641	51,767,127
Reserve for Contingencies	22,036,773	2,941,610	420,632	2,386,465	13,298,242	11,749,517	95,997,596
Committed Reserve	0	0	0	0	0	0	0
Net Change to Fund Balance	-2,343,050	-228,811	58,456	1,141,409	-1,832,000	482,054	1,515,339
Projected Ending Fund Balance	22,036,773	2,941,610	420,632	2,386,465	13,298,242	11,749,517	95,997,596

Bookstore (Fund 51)	Workers Comp. (Fund 61)	Property & Liability Self- Insur. (Fund 62)	Dental Self- Insur. (Fund 63)	Post Employment Benefits Irrevocable Trust Fund (Fund 69)	Associated Student Body (Fund 71)	Student Financial Aid (Fund 74)	Auxilliary Services (Fund 79)	Total (All Funds)
570,212	595,102	70,783	188,569	23,484,099	276,810	0	511,764	175,734,776
0	0	0	0	0	0	45,834,767	0	48,851,312
0	0	0	0	0	0	4,285,000	0	114,432,742
5,040,000	2,423,342	3,300	195,600	1,350,000	22,600	0	482,075	114,713,210
0	325,000	1,882,000	1,040,000	0	100,000	0	25,000	11,010,415
<u>5,040,000</u>	<u>2,748,342</u>	<u>1,885,300</u>	<u>1,235,600</u>	<u>1,350,000</u>	<u>122,600</u>	<u>50,119,767</u>	<u>507,075</u>	<u>289,007,679</u>
<u>5,610,212</u>	<u>3,343,444</u>	<u>1,956,083</u>	<u>1,424,169</u>	<u>24,834,099</u>	<u>399,410</u>	<u>50,119,767</u>	<u>1,018,839</u>	<u>464,742,455</u>
0	0	0	0	0	0	0	0	58,341,747
800,000	65,804	0	0	0	0	0	0	37,908,406
250,000	23,185	0	0	800,000	0	0	0	38,456,833
0	0	0	0	0	0	0	408,431	4,451,115
3,933,000	1,805,888	1,165,112	1,215,288	0	122,600	50,119,767	0	86,182,051
0	0	12,000	0	0	0	0	0	51,713,105
0	0	25,000	0	0	0	0	112,000	11,010,415
<u>4,983,000</u>	<u>1,894,877</u>	<u>1,202,112</u>	<u>1,215,288</u>	<u>800,000</u>	<u>122,600</u>	<u>50,119,767</u>	<u>520,431</u>	<u>288,063,674</u>
<u>627,212</u>	<u>1,448,567</u>	<u>60,783</u>	<u>208,881</u>	<u>24,034,099</u>	<u>276,810</u>	<u>0</u>	<u>498,408</u>	<u>175,985,593</u>
<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
57,000	853,465	683,188	20,312	550,000	0	0	-13,356	944,005
627,212	1,448,567	753,971	208,881	24,034,099	276,810	0	498,408	176,678,781

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2016-2017 Actuals*	2017-2018 Estimated Actuals**	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		34,479,691	36,522,862	24,379,823
ADJUSTMENT		(63,894)	1,841,185	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>34,415,797</u>	<u>38,364,047</u>	<u>24,379,823</u>
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	51,913	50,000	50,000
8199	Financial Aid Administrative Allowance	56,445	55,000	55,000
Total Federal Revenue		<u>108,358</u>	<u>105,000</u>	<u>105,000</u>
<u>STATE REVENUE</u>				
8610*	Principal Apportionment-State Aid	54,677,672 ^a	59,213,754 ^g	71,134,553 ^h
8610*	Education Protection Account	15,183,882 ^b	15,018,201 ^b	5,966,042 ^b
8610*	Potential Revenue Shortfall	0	0	0
8606	Part-Time Faculty Apportionment	402,969	370,651	370,651
8612*	Prior Year Apportionment Correction	(189,325) ^c	0	0
8613*	Current Year Apportionment Correction	(44,745)	0	0
8614	SFAA Enrollment Fee Administration	305,458	265,937	265,937
8621	State Indirect Costs	111,153	100,000	100,000
8672	Homeowner's Property Tax Relief	180,657	177,000	177,000
8680	Lottery Funds	3,033,061	3,000,000	3,000,000
8690	Other State Revenue	3,564	0	0
8691	Mandated Cost Claims - P/Y Pay Down	1,799,335 ^d	0	0
8691	Mandated Cost Claims	547,092 ^e	546,280 ^e	546,280 ^e
8692	STRS On-Behalf Revenue	4,386,517 ^f	4,386,517 ^f	4,386,517 ^f
Total State Revenue		<u>80,397,290</u>	<u>83,078,340</u>	<u>85,946,980</u>

* Components of General Apportionment

Notes to Financials - see pages 7 & 8

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE**

Account Number	Description	2016-2017 Actuals*	2017-2018 Estimated Actuals**	2018-2019 Tentative Budget
<u>LOCAL REVENUE</u>				
8801	Administrative Oversight	50,000 ⁱ	50,000 ⁱ	50,000 ⁱ
8811*	District Taxes - Secured Roll	26,866,548	27,667,919	27,667,919
8812*	District Taxes - Supplemental	779,895	795,289	795,289
8813*	District Taxes - Unsecured Roll	969,816	970,561	970,561
8816*	District Taxes - Prior Years	452,903	525,000	525,000
8817*	Educational Revenue Augmentation	92,471	-	-
8818*	Penalties/Interest on Delinquent Taxes	411,961	415,200	415,200
8819*	Redevelopment Agency Funds	591,585	590,000	590,000
8841	Food Services Commission	65,169	50,000	50,000
8842	Equipment Sales	6,279	0	0
8850	Rentals and Leases	395,743	350,000	350,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8854	Lease Contract-CDC Building	85,089	85,296	85,296
8860	Interest and Investment Income	506,110	350,000	350,000
8874*	Enrollment Fees	8,368,328	8,475,000	8,475,000
8879	Transcript Fees	96,159	100,000	100,000
8880	Non-Resident Tuition	500,958	520,000	520,000
8885	Non-Resident Tuition-Foreign	3,727,301	3,700,000	3,700,000
8887	Catalogs and Class Schedules	10,803	10,000	10,000
8889	Student Fines/Fees	44,065	35,000	35,000
8890	Outlawed/Reissued Warrants	294,014	304,000	304,000
8891	Center for the Arts Performances	86,301	80,000	80,000
8893	Miscellaneous Income	19,835	35,000	35,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		44,861,333	45,548,265	45,548,265
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	0	200,000	1,853,393
Total Incoming Transfers		0	200,000	1,853,393
TOTAL REVENUE - ALL SOURCES		125,366,981	128,931,605	133,453,638
TOTAL BEGINNING BALANCE AND REVENUE		159,782,778	167,295,652	157,833,461

* Components of General Apportionment

Notes to Financials - see pages 7 & 8

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES**

Account Number	Description	2016-2017 Actuals*	2017-2018 Estimated Actuals**	2018-2019 Tentative Budget
<u>EXPENDITURES</u>				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	26,353,665	24,251,543	25,494,762 ^j
1200	Regular Schedule, Non-Teaching	7,797,309	7,434,822	7,535,564 ^j
1300	Other Schedule, Teaching	17,512,933	18,603,739	18,855,820 ^j
1400	Other Schedule, Non-Teaching	1,478,319	1,973,415	2,000,155 ^j
Total Academic Salaries		53,142,225	52,263,519	53,886,301 ^j
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,182,616	21,203,753	21,824,528 ^j
2200	Instructional Aides	1,793,535	1,625,899	1,647,930 ^j
2300	Student Help, Hourly and Overtime	2,891,638	2,432,819	2,465,784 ^j
Total Classified Salaries		25,867,788	25,262,471	25,938,242 ^j
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	5,425,462	6,902,037	7,598,314 ^k
3200	Public Employees' Retirement	3,444,711	4,430,129	5,095,435 ^k
3300	Social Security - OASDI/Medicare	2,701,262	3,232,190	3,476,346
3400	Health and Welfare - Medical	7,605,902	8,077,983	8,077,983
3500	Unemployment Insurance	38,468	38,430	38,943
3600	Workers' Compensation Insurance	1,677,391	2,524,764	2,571,838
3700	Cash in Lieu of Insurance	103,112	101,616	135,000
3800	Other Benefits - ARP	338,164	331,290	341,956
3930	Supplemental Early Retirement Prog.	422,315 ^l	627,854 ^l	1,050,169 ^l
3990	Staff Benefits Pmt Account	-	0	0
3900	STRS On Behalf Payments	4,386,517 ^m	4,386,517 ^m	4,386,517 ^m
Total Staff Benefits		26,143,304	30,652,810	32,772,501
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	5,384	1,465	7,500
4300	Instructional Supplies	99,262 ⁿ	625,343 ^o	838,000
4400	Other Instructional Supplies/Repairs	35,486 ⁿ	39,599 ^o	88,000
4500/4600	Non-Instructional Supplies/Gasoline	912,064	838,989 ^o	1,224,014
Total Books, Supplies and Materials		1,052,196	1,505,396	2,157,514

Notes to Financials - see pages 7 & 8

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES**

Account Number	Description	2016-2017 Actuals*	2017-2018 Estimated Actuals**	2018-2019 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contracts for Consulting/Personal Services	542,356 ^p	1,836,439 ^p	2,115,994 ^q
5200	Travel, Conference and Training	392,758	377,556	701,000 ^q
5300	Dues and Memberships	222,895	282,821	272,668
5400	Insurance	1,000,000 ^r	-	-
5500	Utilities and Housekeeping Services	2,883,589 ^s	2,453,400 ^s	2,588,700 ^q
5600	Contracts, Rentals, and Repairs	2,269,162	2,618,548	3,126,593 ^q
5700	Legal, Elections, and Audit Expense	563,350	767,490	684,200
5800	Other Services, Postage, Advertising	1,873,323	2,029,879	2,782,717 ^q
5900	Miscellaneous	292,987	35,872	35,872
Total Contract Services and Operating Expenses		10,040,420	10,402,005	12,307,744
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	138,069	138,069
6400	Equipment	204,276 ^t	485,903 ^t	485,903 ^t
Total Capital Outlay		204,276	623,972	623,972
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	6,809,706	22,205,657 ^u	8,110,415 ^x
Total Other Outgo		6,809,706	22,205,657	8,110,415
TOTAL EXPENDITURES / APPROPRIATIONS		123,259,916	142,915,829	135,796,688
NET CHANGE TO FUND BALANCE		2,107,065	(13,984,224)	(2,343,050)
RESERVE FOR FUTURE PENSION LIABILITIES		4,349,587 ^v	0	0
RESERVE FOR ONE-TIME EXPENDITURES		10,605,655 ^w	0	0
TOTAL COMMITTED FUND BALANCE		14,955,242	0	0
TOTAL UNCOMMITTED FUND BALANCE		21,567,620	24,379,823	22,036,773
TOTAL ENDING BALANCE		36,522,862	24,379,823	22,036,773

Notes to Financials - see pages 7 & 8

NOTES TO FINANCIALS - Page 2

- a) General apportionment funding based on State funding of 17,865 credit FTES and 28 non-credit FTES, plus Stabilization Funds of \$8.09 million. This line represents the State Aid portion of funding and is offset by Property Taxes, Education Protection Account and Enrollment fees.
- b) Based on our understanding the law (and the end of the income tax portion of Proposition 30) as it relates to The Educational Protection Account (EPA) portion of the State General Apportionment, we have made an estimate that it will be funded at approximately 8.5% of our 2018-19 State Aid apportionment. Because this funding is calculated as a component of our General Apportionment, there is a commensurate increase in the districts State Aid funding to mitigate any change in EPA revenues.
- c) Additional State Apportionment - One-time recalculation of the District's 2015-16 allocation. and State distribution of Orange County tax settlement funds.
- d) Mandated Costs payments paid by State Controllers Office on a One-time Basis to reduce California's State Liability owed to Districts for Outstanding Claims
- e) Mandated Cost Block Grant
- f) All districts are required to record Revenue and Expenditure entries to reflect the District's share of STRS pension liabilities. There is a corresponding entry recorded to the Expenditure category posted below.
- g) General apportionment funding is based on State funding of 19,612 credit FTES and 30 non-credit FTES and 1.56% Cost of Living Adjustment (COLA). This line represents the State Aid portion of funding and is offset by Property Taxes, Education Protection Account and Enrollment fees
- h) 2018-19 General apportionment funding is based on State funding of 19,612 credit FTES and 30 non-credit FTES and 2.71% Cost of Living Adjustment (COLA). This line represents the State Aid portion of funding and is offset by Property Taxes, Education Protection Account and Enrollment fees

NOTES TO FINANCIALS - Page 3

- i) Revenues for District oversight of Compton College.

NOTES TO FINANCIALS - Page 4

- j) Salary increases of 2.71% applied as of January 1st, 2019 are included in the Academic, Classified and Staff benefits expenditure categories.
- k) STRS employer contribution rate to increase from 14.43% in 2017-18 to 16.28% in 2018-19. PERS employer contribution rate to increase from 15.531% in 2017-18 to 18.062% in 2018-19.
- l) Portion of 2017-18 SERP costs (\$422,315) paid in 2016-17. Remaining balance for 2017-18 paid in the correct year. Annual payments for SERP costs total \$1,050,169.

- m) GASB 67 requires districts to record our share of the STRS pension liability. These are not actual revenues or expenditures received, rather an accounting of our portion of the liability with no effect on cash. 2016-2017 figures are actual calculations provided by CalSTRS, while 2017-2018 and 2018-2019 figures are estimates pending final calculations to be provided by CalSTRS.
- n) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2016-17.
- o) Figures for Books Supplies and Materials 2017-18 are adjusted to reflect expected spending based on actual costs to date. Budgeted figures reflect department budgets consistent with 2017-18.

NOTES TO FINANCIALS - Page 5

- p) Includes Paramedic and Fire Academy Programs as contract service agreements of \$1.2 million. Salary amounts of contracts were transferred to academic salary account (Object 1110) at year-end as shown in the 2016-17 actual expenditures. These costs will be recorded in the Contract category beginning with 2017-18.
- q) Contracts for Consulting/Personal Services; Travel and Conference; Contracts , Rentals and Repairs; and Other Services, Postage, Advertising budgets reflect budgeted figures without \$3 million reduction assumption
- r) Insurance payments for Workers Comp paid from General Fund in 2016-17, now paid from Workers Comp Fund (Fund 61) after interfund transfer.
- s) Costs for waste management services decrease in 2017-18 forward as the result of a correction of vendor billing. Other utilities increase by and estimated 4% in 2018-19.
- t) District Equipment purchase actual costs for 2016-17 and 2017-18, and estimated for 2018-19.
- u) Interfund transfers include \$14.9 million originally set aside as a special reserve for future pension liabilities within the General Fund. Effective 2017-18, these funds are now accounted for in a separate fund, Fund 16 - Future STRS/PERS Pension Liabilities.
- v) \$4.3 million of ending balance reserved for future pension liabilities.
- w) \$10.6 million of ending balance reserved for one time only expenditures.

x) INTERFUND TRANSFERS OUT FROM GENERAL FUND 2018-19

Fund 12 - Campus Police	\$ 350,000
Fund 14 - Compton College Related Activities	\$ 1,163,564
Fund 15 - Special Programs	\$ 3,649,851
Fund 62 - Property & Liability Fund	\$ 1,882,000
Fund 63 - Dental Fund	\$ 1,040,000
Fund 79 - Auxiliary Services	\$ 25,000
	<u>\$ 8,110,415</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-19 Proposed Budget
	BEGINNING BALANCE JULY 1	3,873,918	3,170,421	3,170,421
	ADJUSTMENT	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>3,873,918</u>	<u>3,170,421</u>	<u>3,170,421</u>
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	885,443	813,359	752,861
8140	Temporary Assistance for Needy Families - TANF (6405)	91,871	87,227	87,250
8140	Department of Public & Social Services - DPSS (6408)	140,777	126,699	100,750
8170	Career Technical Education Act - CTEA (1102)	805,478	890,830	855,772
8170	CTEA - Title II - Tech Prep (6484)	43,748	41,592	41,377
8190	AMP So Cal (6492)	6,300	217,431	0
8190	Transportation Safety Administration - TSA (1924)	0	700	14,240
8190	Veterans Education Outreach (6105)	4,880	2,000	64,104
8193	Federal Contract Education (64xx)	136,363	125,000	125,000
8193	MDC Parenting (7102)	21,489	10,553	10,553
8193	Mentor Protégé (7103)-CLOSED	0	0	0
8193	Small Business Development Center (6431)	40,000	0	0
8193	Terminal Island (6459) (7101)-CLOSED	27,021	30,801	40,000
8193	WorkPlace Learning Resource Center (6457)-CLOSED	2,100	0	0
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	0	0	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	0	0	0
8199	CESMII	0	0	400,000
8199	Medi-Cal Administrative Activity (6204)	4,890	7,828	42,372
8199	MESA - UCLA CEED (2183), Howard (2189)	1,502	20,000	24,835
8199	NSF - LSAMP (6495)	0	0	20,000
8199	Small Business Development Center (6427)	325,257	306,886	300,000
8199	STEM Transfer/SSS-Hispanic Students (6057)	0	0	0
8199	Title III - HSI - STEM (6521)	283,457	0	0
8199	Title III - HSI - STEM (6522)	26,529	0	0
8199	Title V - Graduation & Completion Rates (6520)	0	0	0
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3138,3139)	0	0	0
	Total Federal Revenue	<u>2,847,105</u>	<u>2,680,906</u>	<u>2,911,545</u>
	<u>STATE REVENUE</u>			
8620	Adult Education Block Grant (AEBG) (7401)	248,137	64,408	52,859
8620	Adult Education Block Grant (AEBG) (7402)	0	64,607	498,676
8620	Basic Skills (1804)	100,112	300,000	582,705
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	769,078	788,527	788,527
8620	CalWORKS (6406)	511,576	520,303	510,825
8620	Career Technical Equipment (6412)	0	0	18,627
8620	Consortium Planning (6443)	1,049,988	1,087,324	0
8620	Disabled Student Program Services (DSPS) (3101)	1,585,649	1,656,449	1,656,449
8620	DSPS - Access Print/Electronic Information (3105)	11,469	12,000	11,469
8620	DSPS - Deaf and Hard of Hearing (3106)	295,624	426,209	426,209
8620	Assessment, Remediation & Retention - RN Program (2217)	170,987	171,000	171,000
8620	Extended Opportunity Program & Services (4700)	1,138,656	1,048,387	1,219,945
8620	Extended Opportunity Program & Services CARE (4750)	107,447	101,620	122,939
8620	Faculty & Staff Diversity AB1725 (5010, 5011)	15,330	70,000	65,987
8620	Foster Care Education (6483,6486)	102,889	110,430	110,430
8620	Instructional Equipment/Library Materials (3800)	427,986	410,000	410,000
8620	Matriculation/Student Success & Support Programs (6250)	4,352,953	4,158,961	3,437,750
8620	RFA -Resource Family Approval Training (6493)	11,575	24,400	0
8620	Staff Development (8551)-CLOSED	0	0	0

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Description	2016-2017 Actual	2017-2018 Estimated Actuals	2018-19 Proposed Budget
8620	Strong Workforce Program (1009)	158,615	900,000	4,094,711
8620	Student Equity (1006)	1,797,214	1,827,109	3,657,001
8620	ISPICS	0	0	400,000
8650	Adv. Mfg. Sector Navigator (6436)	372,500	372,500	0
8650	Basic Skills & Student Outcomes Transformation (1802)	247,934	422,813	825,020
8650	CA Open Online Library - Ed (1040)	3,426	15,574	0
8650	Capital Infusion - Go Biz (6434)	60,000	80,000	80,000
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	230,355	692,025	127,620
8650	Career Technical Education (Rancho Santiago) (6585) (6587)	272,671	0	0
8650	CTE Retail Hosp, Adv Mfg, Tech Train. (RSCCD) (7420-7422)	10,000	70,000	50,000
8650	CVUHSD-Digital Media Arts Career Pathway (1780)	47,647	0	0
8650	Deputy Sector Navigator (6472)	142,710	257,290	70,000
8650	Education Planning Initiative (6207)	21,388	31,112	52,500
8650	ECC PRIDE (8556)	24,626	25,009	0
8650	Historically Black Colleges & Universities (6227)	311,839	406,522	500,000
8650	In-Region Investments (6468)	184,897	15,103	0
8650	Los Angeles Universal Preschool (1540)-CLOSED	0	0	0
8650	MESA Programs (2180-2181)	78,919	50,000	113,026
8650	Model Approaches to Partnerships (6490)	16,377	0	0
8650	Proposition 39 - Clean Energy Workforce (1927, 1928)	31,808	21,895	0
8650	Puente Project Reporting (6223, 6224)	1,411	355	13,593
8650	Retail/Hospitality (6448)	424,046	397,874	0
8650	Strong Workforce Program - Regional (1010)	0	300,000	1,036,184
8650	Teacher Pipeline (1214) (1218)	97,801	90,981	96,670
8650	TTIP (8354)	0	0	10,369
8680	Lottery - Restricted	983,919	1,000,000	983,919
8690	Guided Pathways (1013)	0	0	1,153,483
8692	STRS On-Behalf Payments	199,261	199,261	199,261
8699	Adv Mfg & Engin.Technology Linked Learning Consort (6482)	1,051,182	681,088	0
Total State Revenue		17,670,002	18,871,136	23,547,754
LOCAL REVENUE				
8800	Community Advancement/Economic Development (64xx)	598,090	600,000	598,090
8860	Interest	20,547	20,000	20,547
8872	Community Education Class Fees (6401, 6402)	766,638	1,000,406	1,150,000
8876/90	Health Services Fees (6910, 6920)	800,066	800,100	900,066
8881/90	Parking Services Fees (8080-85)	1,139,727	1,100,000	1,100,000
8886	Equipment Servicing Fees (1942)	5,679	13,431	15,500
8890	ACAO Digital Fellowship (1043)	0	6,000	0
8890	AARP Foundation (7410)	21,947	2,500	0
8890	Beverly Hills Chamber of Commerce - SBA Matching (6422)	5,438	4,755	5,807
8890	CACT Ca Employee Training (6478)		563,399	678,800
8890	Career Pathways (6479)	0	24,735	124,288
8890	Child Development Training Consortium (4210)	23,751	22,500	22,500
8890	Donations (various)	189,941	150,000	189,941
8890	Federal Work Study - Off Campus Employers (7621)	0	10,000	10,000
8890	Inglewood Unified CCPT (7108)	15,862	15,862	0
8890	International Students (6150)	2,227	14,547	24,830
8890	Live Scan (8089)	15,860	15,800	15,800
8890	LACOE Head Start Teachers (1212)	40,700	39,821	39,821
8890	LAUSD (6421)	10,424	58,621	0
8890	LBCCD - Goldman Sachs (6424)	816	368	1,090
8890	Referee and Lane Technician Training (1950)	9,848	2,888	6,762
8890	Regional Interpreters Training Program - RITP (3632)	4,175	0	10,025

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Description	2016-2017 Actual	2017-2018 Estimated Actuals	2018-19 Proposed Budget
8890	Rio Hondo SB 1070 (6420)	110,800	9,000	8,000
8890	SBDC Program Income (6431)	9,796	16,000	29,000
8896	Foundation - Innovation Grants (various)	50,354	38,000	40,000
Total Local Revenue		3,842,686	4,528,733	4,990,867
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	857,981	850,000	696,607
Total Incoming Transfers		857,981	850,000	696,607
TOTAL REVENUE - ALL SOURCES		25,217,774	26,930,775	32,146,773
TOTAL BEGINNING BALANCE AND REVENUE		29,091,692	30,101,196	35,317,194
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	0	0	0
1200	Regular Schedule, Non-Teaching	1,723,753	1,750,644	1,809,853
1300	Other Schedule, Teaching	117,550	121,384	125,489
1400	Other Schedule, Non-Teaching	2,020,154	2,051,668	2,121,057
Total Academic Salaries		3,861,457	3,923,696	4,056,399
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,325,015	5,408,085	5,590,992
2200	Instructional Aides, Full Time	494,992	502,714	519,716
2300	Student Help, Hourly and Overtime	4,289,664	4,515,960	4,668,694
Total Classified Salaries		10,109,671	10,426,759	10,779,402
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	368,346	469,587	550,993
3200	Public Employees' Retirement System	817,657	931,842	1,217,295
3300	Social Security - OASDI & Medicare	681,140	735,935	746,106
3400	Health and Welfare	1,159,223	1,259,327	1,259,327
3500	Unemployment Insurance	5,936	6,227	6,313
3600	Workers' Compensation Insurance	273,013	276,045	279,860
3700	Cash in Lieu of Insurance	10,440	10,440	10,581
3800	Alternate Retirement Plan	80,972	80,000	81,106
3900	STRS On-Behalf payments	199,261	199,261	199,261
Total Staff Benefits		3,595,988	3,968,664	4,350,843
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	40,996	45,624	45,624
4300	Instructional Supplies	1,145,831	1,158,864	1,158,864
4500	Non-Instructional Supplies	525,726	674,256	674,256
Total Books, Supplies, and Materials		1,712,553	1,878,744	1,878,744

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12

Account Number	Description	2016-2017 Actual	2017-2018 Estimated Actuals	2018-19 Proposed Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	3,616,570	3,677,214	4,697,715
5200	Travel, Conference & In-Service Training	404,090	447,097	597,308
5300	Dues and Memberships	9,982	12,785	12,785
5400	Insurance	18,819	20,387	20,387
5500	Utilities and Housekeeping Service	15,389	19,856	19,856
5600	Contracts, Rentals, and Repairs	161,778	211,962	211,962
5700	Legal & Regulatory Expenses	3,500	3,600	3,600
5800	Other Services, Postage, Advertising	784,506	857,853	933,101
5900	Repro Services	10,477	24,125	24,125
Total Contracts Services and Operating Expenses		5,025,111	5,274,879	6,520,839
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	820	0	0
6200	Buildings	0	0	0
6300	Library Books	19,488	25,000	25,000
6400	Equipment	1,161,220	1,366,515	4,251,356
Total Capital Outlay		1,181,528	1,391,515	4,276,356
<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	234,963	273,107	313,000
Total Other Outgo		434,963	473,107	513,000
TOTAL EXPENDITURES / APPROPRIATIONS		25,921,271	27,337,364	32,375,584
NET ENDING BALANCE / RESERVES		3,170,421	2,763,832	2,941,610

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
COMPTON COLLEGE RELATED EXPENSES FUND - FUND 14

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		35,760	263,352	362,176
REVENUE				
STATE REVENUE				
8692	STRS On Behalf revenue	23,975	23,975	23,975
Total State Revenue		<u>23,975</u>	<u>23,975</u>	<u>23,975</u>
LOCAL REVENUE				
8980	Contribution from General Fund	1,200,431	1,163,564	1,163,564
Total Local Revenue		<u>1,200,431</u>	<u>1,163,564</u>	<u>1,163,564</u>
TOTAL REVENUE - ALL SOURCES		<u>1,224,406</u>	<u>1,163,564</u>	<u>1,163,564</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,260,166</u>	<u>1,426,916</u>	<u>1,525,740</u>
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-teaching	252,493	365,854	365,854
1400	Other Schedule, Non-Teaching	15,973	43,500	25,000
2100	Classified - Full Time	119,668	112,958	112,958
2300	Student Help, Hourly and Overtime	26,264	23,461	35,000
3000	Benefits	97,569	118,992	190,296
3900	STRS On Behalf Payments	23,975	23,975	23,975
Total Salaries and Benefits		<u>535,942</u>	<u>688,740</u>	<u>753,083</u>
BOOKS, SUPPLIES AND MATERIALS				
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		<u>0</u>	<u>0</u>	<u>0</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	25,000	0	0
5200	Travel, Conference and In-Service Training	614	1,000	1,000
5300	Dues and Memberships	0	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	150,641	125,000	125,000
Total Contract Services and Operating Expenses		<u>176,255</u>	<u>126,000</u>	<u>126,000</u>
CAPITAL OUTLAY				
6400	Equipment	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>
OTHER OUTGO				
7300	Interfund Transfers	284,617	250,000	250,000
Total Other Outgo		<u>284,617</u>	<u>250,000</u>	<u>250,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>996,814</u>	<u>1,064,740</u>	<u>1,129,083</u>
TOTAL ENDING BALANCE / RESERVES		<u>263,352</u>	<u>362,176</u>	<u>396,657</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
SPECIAL PROGRAMS - COMPTON COLLEGE PARTNERSHIP FUND - FUND 15

Account Number	Description	2016-17 Actuals	2017-2018 Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		1,921,924	1,654,898	1,245,056
REVENUE				
STATE REVENUE				
8692	STRS On Behalf Revenue	3,008	3,008	3,008
Total State Revenue		3,008	3,008	3,008
LOCAL REVENUE				
8980	Contribution from General Fund	3,601,294	3,649,851	3,649,851
Total Local Revenue		3,601,294	3,649,851	3,649,851
TOTAL REVENUE - ALL SOURCES		3,604,302	3,652,859	3,652,859
TOTAL BEGINNING BALANCE AND REVENUE		5,526,226	5,307,757	4,897,915
EXPENDITURES				
SALARIES and BENEFITS				
1200	Certificated, Regular Schedule, Non-Teaching	27,034	0	0
1400	Other Schedule, Non-Teaching	4,965	8,193	8,193
2100/2200	Classified - Full Time	70,512	77,962	77,000
2300	Student Help, Hourly and Overtime	44,619	42,978	50,000
3000	Benefits	46,249	40,755	52,000
3900	STRS On Behalf Payments	3,008	3,008	3,008
Total Salaries and Benefits		196,387	172,896	190,201
BOOKS, SUPPLIES AND MATERIALS				
4500	Non-Instructional Supplies	10,651	7,663	0
Total Books, Supplies and Materials		10,651	7,663	0
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	651,362	1,086,479	1,090,000
5200	Travel, Conference and In-Service Training	26,393	29,202	25,000
5300	Dues & Memberships	120	575	600
5600	Rents, Leases and Repairs	11,197	3,976	3,900
5700	Legal	7,373	16,881	17,000
5800	Other Services and Expenses	396,025	510,578	520,000
5900	Special Programs and Services	0	5,100	389,749
Total Contract Services and Operating Expenses		1,092,470	1,652,790	2,046,249
CAPITAL OUTLAY				
6300	Library Books	39,870	100,000	100,000
6400	Equipment	2,531,950	2,129,352	175,000
Total Capital Outlay		2,571,820	2,229,352	275,000
OTHER OUTGO				
7300	Interfund Transfer	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		3,871,328	4,062,701	2,511,450
TOTAL ENDING BALANCE / RESERVES		1,654,898	1,245,056	2,386,465

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
STRS/PERS FUTURE LIABILITIES FUND - FUND 16**

Account Number	Description	2016-17 Actuals	2017-2018 Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		0	0	15,130,242
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>0</u>	<u>0</u>	<u>15,130,242</u>
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	0	175,000	168,000
8895	Contribution from General Fund	0	14,955,242	-
Total Local Income		<u>0</u>	<u>15,130,242</u>	<u>168,000</u>
TOTAL INCOME - ALL SOURCES		<u>0</u>	<u>15,130,242</u>	<u>168,000</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>0</u></u>	<u><u>15,130,242</u></u>	<u><u>15,298,242</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>STAFF BENEFITS</u>				
3100	State Teachers Retirement	0	0	0
3200	Public Employees Retirement	0	0	0
Total Staff Benefits		<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	0	0	2,000,000
Total Other Outgo		<u>0</u>	<u>0</u>	<u>2,000,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>0</u>	<u>0</u>	<u>2,000,000</u>
NET ENDING BALANCE / RESERVES		<u>0</u>	<u>15,130,242</u>	<u>13,298,242</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
REVENUE**

Account Number	Description	2016-2017 Actuals	2017-2018 Projected Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		8,587,300	10,805,457	11,267,463
ADJUSTMENTS		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		8,587,300	10,805,457	11,267,463
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	714,184	614,341	150,000
8651	Comm. College Construction-CEC Allied Health	0	0	0
8651	Comm. College Construction-CEC Instruc. Bldg.	0	0	0
8651	Comm. College Construction-CEC Infrastructure I	0	0	0
8651	Comm. College Construction-CEC Infrastructure I	0	0	0
8652	Scheduled Maintenance Program	1,573,891	550,758	500,000
Total State Income		<u>2,288,075</u>	<u>1,165,099</u>	<u>650,000</u>
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	103,533	112,958	110,000
8885	Capital Outlay Fee - Non-Residents	877,197	1,096,695	1,096,695
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	215,683	0	0
Total Local Income		<u>1,196,413</u>	<u>1,209,653</u>	<u>1,206,695</u>
<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	284,618	250,000	250,000
Total Incoming Transfers		<u>309,618</u>	<u>275,000</u>	<u>275,000</u>
TOTAL INCOME - ALL SOURCES		<u>3,794,106</u>	<u>2,649,752</u>	<u>2,131,695</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>12,381,406</u></u>	<u><u>13,455,209</u></u>	<u><u>13,399,158</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
EXPENDITURES

Account Number	Description	2016-2017 Actuals	2017-2018 Projected Estimated Actuals	2018-2019 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	148,464	37,425	50,000
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	51,569	11,135	15,000
Total Classified Salaries/Benefits		200,033	48,560	65,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	1,309	2,726	2,726
Total Books, Supplies, and Materials		1,309	2,726	2,726
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	335,173	161,097	200,000
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	1,127	0
5660	Rents, Leases and Repairs	61,544	28,522	40,000
5713	Legal	0	50,000	0
5860	Multi-Media Advertising	3,983	10,000	10,000
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		400,700	250,746	250,000
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	319,819	256,207	300,000
6200	Buildings	630,749	1,539,463	1,000,000
6400	New Equipment	23,339	90,044	31,915
Total Capital Outlay		973,907	1,885,715	1,331,915
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,575,949	2,187,747	1,649,641
NET ENDING BALANCE / RESERVES		10,805,457	11,267,463	11,749,517

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42**

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1		155,181,241	115,534,127	94,482,257
ADJUSTMENT		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>155,181,241</u>	<u>115,534,127</u>	<u>94,482,257</u>
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,525,450	3,282,466	3,282,466
8865	Bond Refinancing	0	0	0
8890	Other Local Income	47,200	0	0
8940	Proceeds from Bonds (First Series - 2012)	0	0	0
8940	Proceeds from Bonds (Future Series - 2012)	0		50,000,000
Total Local Income		<u>1,572,650</u>	<u>3,282,466</u>	<u>53,282,466</u>
TOTAL INCOME - ALL SOURCES		<u>1,572,650</u>	<u>3,282,466</u>	<u>53,282,466</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>156,753,891</u></u>	<u><u>118,816,593</u></u>	<u><u>147,764,723</u></u>
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	0	0	0
Total Salaries and Benefits		<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	2,792	1,331	3,700
4600	Gasoline	0	0	0
5100	Consulting Services	2,977,372	2,164,967	4,530,550
5400	Insurance	1,794,237	2,048,227	1,967,690
5600	Repairs	413	0	0
5700	Legal & Regulatory Expense	351,260	66,826	22,771
5800	Other Services, Fees and Expenses	10,824	8,696	48,553
Other Operating Expenses		<u>5,136,898</u>	<u>4,290,047</u>	<u>6,573,264</u>
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	800,065	1,508,855	12,425,088
6200	Buildings	34,730,558	18,351,861	28,745,031
6400	New Equipment	552,243	183,573	4,023,744
Total Capital Outlay		<u>36,082,866</u>	<u>20,044,289</u>	<u>45,193,862</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>41,219,764</u>	<u>24,334,336</u>	<u>51,767,127</u>
NET ENDING BALANCE / RESERVES		<u><u>115,534,127</u></u>	<u><u>94,482,257</u></u>	<u><u>95,997,596</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
BOOKSTORE FUND - FUND 51

Description	2016-2017 Unaudited Actual	2017-2018 Final Budget	2018- 2019 Budget
BEGINNING BALANCE MAY 1	590,212	610,212	570,212
<u>INCOME</u>			
Sales	5,688,704	5,700,000	5,000,000
Other	78,180	80,000	40,000
Total Local Income	<u>5,766,884</u>	<u>5,780,000</u>	<u>5,040,000</u>
TOTAL INCOME - ALL SOURCES	<u>5,766,884</u>	<u>5,780,000</u>	<u>5,040,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>6,357,096</u>	<u>6,390,212</u>	<u>5,610,212</u>
<u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,140,856	4,200,000	3,650,000
Freight In	124,819	125,000	80,000
Freight Out	15,523	20,000	20,000
Total Cost of Purchases	<u>4,281,198</u>	<u>4,345,000</u>	<u>3,750,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	927,575	930,000	800,000
Fringe Benefits	304,220	310,000	250,000
Total Salaries & Benefits	<u>1,231,795</u>	<u>1,240,000</u>	<u>1,050,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	100,529	100,000	85,000
Other	103,212	105,000	80,000
Total Operating Expenses/Appropriations	<u>203,741</u>	<u>205,000</u>	<u>165,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	30,150	30,000	18,000
Security	0	0	0
Other	0	0	0
Total Non-Operating Expenses	<u>30,150</u>	<u>30,000</u>	<u>18,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>5,746,884</u>	<u>5,820,000</u>	<u>4,983,000</u>
NET ENDING BALANCE / RESERVES	<u>610,212</u>	<u>570,212</u>	<u>627,212</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-19 Tentative Budget
BEGINNING BALANCE JULY 1		977,029	1,346,891	595,102
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>977,029</u>	<u>1,346,891</u>	<u>595,102</u>
<u>LOCAL INCOME</u>				
8860	Interest	12,167	12,200	12,200
8890	Insurance Recoveries	0	0	2,411,142
8980	Contribution from General Fund	1,776,597	805,888	0
8987	Contribution from Other Funds	346,125	325,000	325,000
Total Local Income		<u>2,134,889</u>	<u>1,143,088</u>	<u>2,748,342</u>
TOTAL INCOME - ALL SOURCES		<u>2,134,889</u>	<u>1,143,088</u>	<u>2,748,342</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>3,111,918</u></u>	<u><u>2,489,979</u></u>	<u><u>3,343,444</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	64,563	65,804	65,804
3000	Staff Benefits	23,910	23,185	23,185
Total Classified Salaries/Benefits		<u>88,473</u>	<u>88,989</u>	<u>88,989</u>
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,676,554	1,805,888	1,805,888
5733	Benefits/Claims Paid	0	0	0
6420	New Equipment - Non-Instructional	0	0	0
Total Contract Services and Operating Expenses		<u>1,676,554</u>	<u>1,805,888</u>	<u>1,805,888</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,765,027</u>	<u>1,894,877</u>	<u>1,894,877</u>
NET ENDING BALANCE / RESERVES		<u>1,346,891</u>	<u>595,102</u>	<u>1,448,567</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-19 Tentative Budget
BEGINNING BALANCE JULY 1		86,539	169,595	70,783
ADJUSTMENT		1,606	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>88,145</u>	<u>169,595</u>	<u>70,783</u>
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	3,158	3,300	3,300
8893	Miscellaneous	0	0	0
8899	Contribution from General Fund	1,100,000	1,100,000	1,882,000
Total Local Income		<u>1,103,158</u>	<u>1,103,300</u>	<u>1,885,300</u>
TOTAL INCOME - ALL SOURCES		<u>1,103,158</u>	<u>1,103,300</u>	<u>1,885,300</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,191,303</u></u>	<u><u>1,272,895</u></u>	<u><u>1,956,083</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	0	0	0
3000	Staff Benefits	0	0	0
Total Classified Salaries/Benefits		<u>0</u>	<u>0</u>	<u>0</u>
<u>BOOKS, SUPPLIES & MATERIALS</u>				
4500	Non-Instructional Supplies	2,187	0	0
Total Books, Supplies, and Materials		<u>2,187</u>	<u>0</u>	<u>0</u>
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	0	0
5200	Conferences	0	0	0
5400	Insurance	913,509	1,111,825	1,111,825
5600	Repairs	0	0	0
5700	Legal	64,813	53,287	53,287
Total Contract Services and Operating Expenses		<u>978,322</u>	<u>1,165,112</u>	<u>1,165,112</u>
<u>CAPITAL OUTLAY</u>				
6400	Equipment	16,691	12,000	12,000
Total Capital Outlay		<u>16,691</u>	<u>12,000</u>	<u>12,000</u>
<u>OTHER OUTGO</u>				
7300	Benefits Paid	24,508	25,000	25,000
Total Other Outgo		<u>24,508</u>	<u>25,000</u>	<u>25,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		1,021,708	1,202,112	1,202,112
NET ENDING BALANCE / RESERVES		<u>169,595</u>	<u>70,783</u>	<u>753,971</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63**

Account Number	Description	2016-2017 Unaudited Actual	2017-2018 Final Budget	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	296,531	208,257	188,569
	ADJUSTMENTS	517	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>297,048</u>	<u>208,257</u>	<u>188,569</u>
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	5,197	5,600	5,600
8895	Contribution from Payroll Clearing	183,326	190,000	190,000
8895	Contribution from General Fund	900,000	1,000,000	1,040,000
	Total Local Income	<u>1,088,523</u>	<u>1,195,600</u>	<u>1,235,600</u>
	TOTAL INCOME - ALL SOURCES	<u>1,088,523</u>	<u>1,195,600</u>	<u>1,235,600</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u>1,385,571</u>	<u>1,403,857</u>	<u>1,424,169</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	1,177,314	1,215,288	1,215,288
	Total Contract Services and Operating Expenses	<u>1,177,314</u>	<u>1,215,288</u>	<u>1,215,288</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	0	0	0
	Total Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>1,177,314</u>	<u>1,215,288</u>	<u>1,215,288</u>
	NET ENDING BALANCE / RESERVES	<u>208,257</u>	<u>188,569</u>	<u>208,881</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND - FUND 69**

Account Number Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Tentative Budget
BEGINNING BALANCE JULY 1	22,789,528	23,349,387	23,484,099
ADJUSTMENTS	0	0	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>22,789,528</u>	<u>23,349,387</u>	<u>23,484,099</u>
<u>INCOME</u>			
<u>LOCAL INCOME</u>			
8860 Interest	1,321,081	1,350,000	1,350,000
8895 Contribution from Payroll Clearing	-	-	-
8895 Contribution from General Fund	-	-	-
Total Local Income	<u>1,321,081</u>	<u>1,350,000</u>	<u>1,350,000</u>
TOTAL INCOME - ALL SOURCES	<u>1,321,081</u>	<u>1,350,000</u>	<u>1,350,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>24,110,609</u>	<u>24,699,387</u>	<u>24,834,099</u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
3900 Retiree Benefits	761,222	1,215,288	1,215,288
Total Contract Services and Operating Expenses	<u>761,222</u>	<u>1,215,288</u>	<u>1,215,288</u>
<u>OTHER OUTGO</u>			
7300 Interfund Transfer	0	0	0
Total Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES / APPROPRIATIONS	<u>761,222</u>	<u>1,215,288</u>	<u>1,215,288</u>
NET ENDING BALANCE / RESERVES	<u>23,349,387</u>	<u>23,484,099</u>	<u>23,618,811</u>

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
ASSOCIATED STUDENTS FUND - FUND 71**

<u>Description</u>	<u>2016-2017 Actuals</u>	<u>2017-2018 Estimated Actuals</u>	<u>2018-2019 Tentative Budget</u>
BEGINNING BALANCE JULY 1	280,226	329,983	276,810
ADJUSTMENTS	0	0	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>280,226</u>	<u>329,983</u>	<u>276,810</u>
<u>INCOME</u>			
Interest Income	1,156	0	1,000
ASO Fund Raising Activity	0	400	100
Inter Club Council Fund Raising Activity	531	500	500
Six Flags Magic Mountain/Hurricane Harbor Fund Raisir	14,044	7,103	21,000
Transfer from Auxiliary Services	115,956	113,292	100,000
TOTAL INCOME	<u>131,687</u>	<u>121,295</u>	<u>122,600</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>411,913</u>	<u>451,278</u>	<u>399,410</u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	6,451	7,912	14,750
Total ASO Administration and Business	15,785	24,992	24,100
Total Academic Affairs	0	500	500
Total Student & Community Advancement	32,492	34,182	43,250
Total Inter-Club Council	27,202	24,882	40,000
Interfund Transfers Out	0	82,000	0
TOTAL EXPENDITURES AND TRANSFERS	<u>81,930</u>	<u>174,468</u>	<u>122,600</u>
NET ENDING BALANCE / RESERVES	<u>329,983</u>	<u>276,810</u>	<u>276,810</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-19 Tentative Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	759,000 *	834,767 *	834,767
8150	PELL Grant Program	38,029,841 *	45,000,000 *	45,000,000
8150	STEM Achievement Award	0	0	0
8150	Nursing	0	0	0
Total Federal Income		<u>38,788,841</u>	<u>45,834,767</u>	<u>45,834,767</u>
<u>STATE INCOME</u>				
8620	EOP&S Grant	543,866	550,000	550,000
8620	EOP&S CARE Grant	135,300	135,000	135,000
8650	Cal Grants	3,345,209	2,800,000	2,800,000
8650	Full time Student Success Grant (FTSSG)	838,891	800,000	800,000
Total State Income		<u>4,863,266</u>	<u>4,285,000</u>	<u>4,285,000</u>
TOTAL INCOME - ALL SOURCES		<u>43,652,107</u>	<u>50,119,767</u>	<u>50,119,767</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	759,000 *	834,767 *	834,767
7520	PELL Grant Program	38,029,841 *	45,000,000 *	45,000,000
2184	STEM Achievement Award	0	0	0
7530	Cal Grants	3,345,209	2,800,000	2,800,000
7531	Full-time Student Success Grant (FTSSG)	838,891	800,000	800,000
7540	Nursing	0	0	0
7550	EOP&S Grant	341,375	342,000	342,000
7550	EOP&S CARE Grant	135,300	135,000	135,000
7633	EOP&S Book Grants	202,491	208,000	208,000
Total Other Outgo		<u>43,652,107</u>	<u>50,119,767</u>	<u>50,119,767</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>43,652,107</u>	<u>50,119,767</u>	<u>50,119,767</u>

* Includes revenue and awards for Compton College students

**EL CAMINO COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
AUXILIARY SERVICES FUND - FUND 79**

Description	2016-2017 Unaudited Actual	2017-2018 Final Budget	2017-2018 Final Budget
BEGINNING BALANCE JULY 1	508,060	496,558	511,764
ADJUSTMENT	-120	0	0
ADJUSTED BEGINNING BALANCE JULY 1	507,940	496,558	511,764
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	336,302	324,690	320,300
Athletics	14,848	7,317	14,000
Union Advertising Sales	2,076	616	2,075
Fine Arts Income	57,435	67,738	65,700
Bookstore Contribution	0	0	0
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	0	0	0
Interest Income	3,265	0	0
Discount Entertainment Tickets Fund Raising	54,339	29,568	55,000
Interfund Transfers In from ASB	20	82,000	0
TOTAL AUXILIARY SERVICES INCOME	493,285	536,929	482,075
TOTAL BEGINNING BALANCE AND INCOME	1,001,225	1,033,487	993,839
<u>EXPENDITURES</u>			
Men's Athletics	61,920	68,948	68,948
Women's Athletics	37,603	67,303	67,303
Men's/Women's Athletics-Pep Band Rallies	-	1,126	1,126
Insurance/Tournaments/Publicity	14,042	-	-
Athletic Transportation/Facilities/Laundry	1,631	1,785	1,785
Stadium and Gym/Training Room	-	-	-
Union	55,796	60,148	60,148
Fine Arts	87,264	79,689	79,689
Entertainment Tickets	52,341	41,179	41,179
Other Programs	78,114	88,253	88,253
Associated Students Transfer	115,956	113,292	112,000
TOTAL EXPENDITURES AND TRANSFERS	504,667	521,723	520,431
NET ENDING BALANCE / RESERVES	496,558	511,764	473,408