



PLANNING & BUDGETING COMMITTEE

June 8, 2017

1:00 -2:30 P.M.

Accounting Conference Room

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.

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"/> Amy Grant - Academic Affairs | <input type="checkbox"/> Cheryl Shenefield - Administrative Services |
| <input type="checkbox"/> Ken Key - ECCFT | <input type="checkbox"/> Jackie Sims - Management/Supervisors |
| <input type="checkbox"/> David Mussaw – ECCE | <input type="checkbox"/> Dean Starkey – Campus Police |
| <input type="checkbox"/> Prince Obah – ASO, Student Rep. | <input type="checkbox"/> Josh Troesh - Academic Senate |
| <input type="checkbox"/> Rory K. Natividad - Chair (non-voting) | <input type="checkbox"/> Greg Toya - Student & Community Adv. |

Alternate Members / Support

- | | |
|--|--|
| <input type="checkbox"/> Babs Atane – Support | <input type="checkbox"/> Barbara Perez – Support |
| <input type="checkbox"/> Kristie Daniel-DiGregorio – Support | <input type="checkbox"/> Rebecca Russell - Alt., Ac. Affairs |
| <input type="checkbox"/> Janice Ely – Support | <input type="checkbox"/> Jean Shankweiler – Support |
| <input type="checkbox"/> Irene Graff – Support | <input type="checkbox"/> Luukia Smith – Alt. ECCE |
| <input type="checkbox"/> Jo Ann Higdon – Support | <input type="checkbox"/> Michael Trevis – Alt. Adm. |
| <input type="checkbox"/> Kelsey Iino– Alt. SCA | <input type="checkbox"/> Vacant – Alt. Ac. Sen |
| <input type="checkbox"/> Art Leible – Support | <input type="checkbox"/> Steve. Waterhouse-Alt.Mgmt/Sup |
| <input type="checkbox"/> Ruben Lopez - Alt. Police | <input type="checkbox"/> Alt. ASO, Student |
| <input type="checkbox"/> Jeanie Nishime – Support | <input type="checkbox"/> Carolee Jessop-Vakil – Alt. ECCFT |

AGENDA

- | | | |
|--|--------------|-----------|
| 1. Draft Minutes Approval – June 1, 2017 | R. Natividad | 1:00 P.M. |
| 2. ECC Tentative Budget Review | J. Higdon | 1:10 P.M. |

Next meeting –July 6, 2017

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
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 2016-17 Goals

PBC Goals 2016-17 for discussion:

1. Develop an action plan utilizing the college wide evaluation of planning and budgeting process. The evaluation was conducted last year.
2. 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.
3. Evaluate the Strategic Plan including Institutional Effectiveness Outcomes and Strategic Initiative Objectives.
4. Review and improve upon the yearly activity calendar.
5. Provide a professional development opportunity for faculty and classified.
6. 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: June 1, 2017

MEMBERS PRESENT

- | | |
|--|---|
| <input checked="" type="checkbox"/> Amy Grant – Academic Affairs | <input checked="" type="checkbox"/> Cheryl Shenefield–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"/> Dean Starkey – Campus Police |
| <input checked="" type="checkbox"/> Rory K. Natividad – Chair (non-voting) | <input checked="" type="checkbox"/> Greg Toya – Student & Comm Adv. |
| <input type="checkbox"/> Prince Obah – ASO Student Rep. | <input checked="" type="checkbox"/> Josh Troesh – Academic Senate |

Other Attendees:

Alternate Members: K. Iino, R. Lopez, R. Russell, A. Ostrega, C. Vakil-Jessop

Support: J. Ely, I. Graff, J. Higdon, A. Leible, J. Nishime, J. Shankweiler

The meeting was called to order at 1:04 p.m.

Announcements

1. The following new committee members were welcomed to the committee:
 - Kelsey Iino – SCA, Alternate
 - Ruben Lopez – Police, Alternate
 - Alex Ostrega – ASO, Alternate

Approval of the May 18, 2017 Minutes

1. The minutes of May 18 were presented to the committee for approval.
2. Page 1, May Revise Developments, #4, end of first sentence; **delete:** statue, **replace with:** statute.
3. Page 2, Tentative Budget Assumption May 2017, #1, second sentence; **delete:** costs, **replace with:** cost.
4. The minutes were approved with the minor corrections and will be posted to the website.

ECC Tentative Budget Review – J. Higdon (handout)

1. The handout on the projected future pension liabilities which covers the next five years (from now through 2023) was reviewed. The handout reflects the STRS and PERS new anticipated annual and cumulative percentage increases. Currently the best guess estimated is a total of \$16,020,893. It was noted this information was based on projections from School Services of California.
2. PERS can change their percentages at any time. STRS typically is required to change by the legislature; however, in 2021-2022 percentages will be able to be changed by the STRS Board and not just the legislature (up to a certain amount).
3. These projected pension liabilities are one of the biggest financial challenges that all community colleges, UC systems, cities and counties are facing. These increases are occurring because of changes to the investment income.
4. Fund 11 (unrestricted general fund) of the tentative budget was reviewed. This is the operating fund which does not include any of the categorical funds. The principal apportionment funding listed is based on the State funding of 19,480 credit FTES, 30 non-credit FTES, 1.56% COLA and a 2.78% increase to the base apportionment. It was noted the 2.78% is not a given.

5. The STRS On-Behalf Revenue was listed for 2016-17 and 2017-18 as TBD because the State has not informed us of what this amount is as of yet. This money does not come to us but is something that our auditors and the State are requiring us to report.
6. Under the local revenue (page 4), object code 8810, Educational Revenue Augmentation was noted for the tentative budget as being listed at zero. If this amount comes in at \$100,000, then our state apportionment will be reduced by \$100,000. This is because it is considered a mixture of funds which make up our calculated base.
7. It was noted the Redevelopment Agency funds, 8819, (RDA) are technically in the process of being dissolved. It is taking the State longer than they thought to do the liquidations of these properties.
8. It was noted under the area of Enrollment Fees, 8874, there is a spike as can be seen when comparing 2015-16 to 2016-17. This is due to an increase in enrollment fees due to the addition of the winter intersession for 2017.
9. Under the area of Revenue From All Sources, it was noted most of the new revenue is coming from the COLA increase and the increase in the base apportionment.
10. It was noted that under the expenditure areas of the salaries, the retro amounts are already included in the figures listed. The Classified and POA (Police Officers' Association) salaries have not been entered as they are still in negotiations.
11. It was noted on Page 7, 5100, Contract for Personal services, a huge increase can be seen in the tentative budget listing of \$1,781,463. This is due to including Paramedic and Fire Academy Programs as contract service agreements of \$1.2 million. Salary amounts of contracts are transferred to academic salary account at year-end as shown in the 2016-2017 actual expenditures.
12. By law we were required to change our election periods. As part of this, the county has to now send out post cards to notify all the people in our district that this change has happened. The estimated bill on this project is \$110,000. This is why an increase is shown in this area.
13. The prioritization of equipment is still in process. Equipment under capital outlay currently has a flat figure of \$350,000 for now.
14. 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 will be accounted for in a separate fund, Fund 16 – Future STRS/PERS Pension Liabilities. At this time the account will not be irrevocable. This is because we need the flexibility of this account in the next few years because of the following: 1) the expected projected increase in the pension liabilities, 2) the transition of the Compton Center moving back to becoming Compton College. The current funding we receive from Compton is \$3.5 million – Fund 15 and 1.2 million from Fund 14. Once Compton is independent from us, we will lose this funding. The committee was reminded we have been using approximately \$3 million of our fund 15 to cover required items in our IT (Information Technology) department.
15. Some assistance was requested in helping to acquire board approval for the FYE and STEM workers in the fund 15 account.
16. It was suggested if anyone had questions to please email J. Higdon and J. Ely.

Area Plan Annual Planning Update – J. Shankweiler (handout)

1. The current status in the planning process is everything has been combined into the college plan but has not been prioritized yet. It was noted that in regards to equipment, other than extreme emergencies or high priority, items can be funded from balances from instructional equipment funds since funding is not yet available.

Institutional Effectiveness Framework – I. Graff (handout)

1. A brief update was given on the Institutional Effectiveness Indicators 2017. The handout given provided details under the historical rates and the goals (both short-term and long-term). All the percentages of the goals were reviewed.

2. The IE framework of indicators consists of a set of required and optional measures of College and District performance, with measures selected and short- and long-term goals set through a collegial consultation process.
3. It was noted we are able to change any of our goals to more correctly reflect reality than to have too high a goal that is unrealistic. Some goals may be too ambitious or unachievable.

PBC Annual Calendar – R. Natividad

1. The schedule for this upcoming year is the same as last year. The committee meets the first and third Thursday of every month from 1:00 – 2:30 p.m. in Library 202. The August date has one or two additional meetings added due to budget discussions. September's meeting is early in readiness of finalizing the budget in order to be timely to getting it on September's board agenda.

Adjournment – R. Natividad

1. The meeting adjourned at 2:15 p.m. The next meeting will be held on **June 8, 2017**. The place of the meeting will be determined as Library 202 is already booked with another meeting.

RKN/lmo

Approved

TENTATIVE BUDGET
2017-2018

El Camino Community
College District

Office of the Superintendent/President
June 19, 2017

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Mr. Kenneth A. Brown, President
Trustee Area One

Mr. John Vargas, Vice President
Trustee Area Two

Mrs. Mary E. Combs, Secretary
Trustee Area Four

Mr. William J. Beverly, Member
Trustee Area Three

Mr. Cliff Numark, Member
Trustee Area Five

Mr. Kongdy Lam
Student Member

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 19, 2017

Members of the Board of Trustees
El Camino Community College District

The proposed Tentative Budget for the 2017-18 fiscal year for El Camino Community College District is submitted for your review and approval.

The General Fund budget is considered a tentative fiscal plan, as the State has not finalized its 2017-18 revenue allocations for community colleges.

State General Apportionment is projected for the 2017-18 fiscal year with funding for 19,510 FTES. The budget includes a 1.56% COLA increase and a 2.78% increase for base apportionment revenue.

Appropriations for salaries are based on current full-time staffing plans. Adjunct faculty salaries have been increased to reflect our Enrollment Management Plan. Expenditures for benefits include increases to the employer contribution rates for STRS and PERS.

Recommended modifications to this budget may be communicated to the Board at the August meeting with the presentation of the Final Budget.

Sincerely,

Dena P. Maloney
Superintendent/President

2017-2018 Tentative Budget Assumptions
Unrestricted General Fund
June 19, 2017
Board of Trustees

The following significant assumptions were used in preparing the 2017-18 Unrestricted General Fund Tentative Budget:

1. Projected State General Apportionment is based on State funding of 19,510 FTES for fiscal year 2017-18.
2. 1.56 percent COLA has been applied to State Revenues for 2017-18.
3. Increases in the STRS and PERS employer contributions rates to 14.43% and 15.531% respectively have been applied to staff benefits.
4. Full-time salary appropriations are based on current staffing plans.
5. Adjunct faculty salary appropriations include additional staffing to achieve enrollment management goals.
6. A minimum 5% reserve will be maintained.

TABLE OF CONTENTS

Summary - All Funds Budgets	1
General Fund - Unrestricted	3
General Fund - Restricted	9
General Fund - Compton Center Related.....	13
General Fund – Special Programs Compton Partnership...	15
Student Financial Aid Fund	17
Workers' Compensation Fund	18
Capital Outlay Projects Fund	19
General Obligation Bond Fund	21
Property and Liability Self-Insurance Fund.....	23
Dental Self-Insurance Fund.....	24
Post-Employment Benefits Irrevocable Trust Fund.....	25
STRS/PERS Future Liabilities	26
Bookstore Fund	27

TENTATIVE
SUMMARY
2017-

FUND	General Unrestricted (11)	General Restricted (12)	Compton Center Related Activities (14)	Special Programs Compton Center Partnership (15)	Student Financial Aid (74)	Workers Comp. (61)
Beginning Balance	33,858,177	3,873,918	313,716	1,275,400	0	1,320,238
<u>Revenue</u>						
Federal	85,000	2,848,536	0	0	45,823,037	0
State	79,054,856	23,981,851	0	0	4,249,863	0
Local	44,685,296	4,586,797	0	0	0	2,112,755
Interfund Transfers	0	825,000	1,219,158	3,654,474	0	0
Total Revenue	<u>123,825,152</u>	<u>32,242,184</u>	<u>1,219,158</u>	<u>3,654,474</u>	<u>50,072,900</u>	<u>2,112,755</u>
Total Available	<u>157,683,329</u>	<u>36,116,102</u>	<u>1,532,874</u>	<u>4,929,874</u>	<u>50,072,900</u>	<u>3,432,993</u>
<u>Appropriations</u>						
Academic Salaries	52,983,221	3,254,242	460,854	55,000	0	0
Classified Salaries	28,737,471	9,999,887	147,958	100,000	0	65,804
Staff Benefits	23,916,293	3,610,239	169,907	55,000	0	23,185
Supplies/Books	2,009,945	1,859,880	0	0	0	0
Other Operating Expenses	9,128,819	9,136,841	504,155	4,444,874	0	1,766,858
Capital Outlay	485,200	3,907,988	0	275,000	0	0
Other Outgo	22,181,874	473,107	250,000	0	50,072,900	0
Total Appropriations	<u>139,442,823</u>	<u>32,242,184</u>	<u>1,532,874</u>	<u>4,929,874</u>	<u>50,072,900</u>	<u>1,855,847</u>
Reserve for Contingencies	18,240,506	3,873,918	0	0	0	1,577,146
Committed Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u>157,683,329</u>	<u>36,116,102</u>	<u>1,532,874</u>	<u>4,929,874</u>	<u>50,072,900</u>	<u>3,432,993</u>

BUDGET
ALL FUNDS
2018

Capital Outlay Projects (41)	General Obligation Bond (42)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Post Employment Benefits Irrevocable Trust Fund (69)	STRS/PERS Future Liabilities (16)	Bookstore (51)	Total
9,718,272	71,485,241	173,013	214,853	23,349,387	0	610,212	146,192,427
0	0	0	0	0	0	0	48,756,573
2,100,000	0	0	0	0	0	0	109,386,570
925,705	253,600,027	1,103,200	1,095,600	1,350,000	0	5,780,000	315,239,380
275,000	0	0	0	0	14,955,242	0	20,928,874
3,300,705	253,600,027	1,103,200	1,095,600	1,350,000	14,955,242	5,780,000	494,311,397
13,018,977	325,085,268	1,276,213	1,310,453	24,699,387	14,955,242	6,390,212	640,503,824
0	0	0	0	0	0	0	56,753,317
152,088	0	0	0	0	0	930,000	40,133,208
50,189	0	0	0	1,344,314	0	310,000	29,479,127
1,510	0	0	0	0	0	0	3,871,335
1,011,581	47,015,897	1,139,825	1,215,288	0	0	4,345,000	79,709,138
1,307,694	270,815,252	0	0	0	0	0	276,791,134
0	0	0	0	0	0	235,000	73,212,881
2,523,062	317,831,149	1,139,825	1,215,288	1,344,314	0	5,820,000	559,950,140
10,495,915	7,254,119	126,388	95,165	23,355,073	14,955,242	570,212	80,543,684
0	0	10,000	0	0	0	0	10,000
13,018,977	325,085,268	1,276,213	1,310,453	24,699,387	14,955,242	6,390,212	640,503,824

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-17 Projected Revenue	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		17,710,651	34,479,690	33,858,177
ADJUSTMENT		606	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>17,711,257</u>	<u>34,479,690</u>	<u>33,858,177</u>
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	58,156	30,610	30,000
8199	Financial Aid Administrative Allowance	<u>58,180</u>	<u>56,445</u>	<u>55,000</u>
Total Federal Revenue		116,336	87,055	85,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	53,322,274	53,629,273 a)	59,000,672 g)
8610	Education Protection Account Funds	16,175,509	15,758,318 b)	15,600,735 h)
8610	Potential Revenue Shortfall	0	0	0
8606	Part-Time Faculty Apportionment	396,456	400,915	407,169
8612	Prior Year Apportionment Correction	506,682	318,890 c)	0
8613	Current Year Apportionment Correction	(573,008)	0	0
8614	SFAA Enrollment Fee Administration	280,778	294,484	300,000
8621	State Indirect Costs	127,287	25,234	25,000
8672	Homeowner's Property Tax Relief	183,986	179,994	175,000
8680	Lottery Funds	3,068,265	3,209,792 d)	3,000,000 i)
8690	Other State Revenue	66,834	0	0
8691	Mandated Cost Claims - P/Y Pay Down	10,605,655	0	0
8691	Mandated Cost Claims	536,423	547,092 e)	546,280 j)
8692	STRS On-Behalf Revenue	<u>3,351,535</u>	<u>TBD</u> f)	<u>TBD</u>
Total State Revenue		88,048,676	74,363,992	79,054,856

Notes to Revenue a) through j), see page 7.

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2017-2018 TENTATIVE BUDGET
 GENERAL FUND UNRESTRICTED - FUND 11
 REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-17 Projected Revenue	2017-2018 Tentative Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	50,000	50,000 k)	50,000
8800	Police Dept. Services - Compton Center	1,472,199	1,595,265 l)	1,600,000
8810	Educational Revenue Augmentation	1,495,413	164,075	0
8811	District Taxes - Secured Roll	25,904,623	25,938,294	26,000,000
8812	District Taxes - Supplemental	766,680	798,550	800,000
8813	District Taxes - Unsecured Roll	1,011,810	1,007,826	1,010,000
8816	District Taxes - Prior Years	495,652	506,741	510,000
8818	Penalties/Interest on Delinquent Taxes	280,831	296,781	300,000
8819	Redevelopment Agency Funds	604,907	237,382	0
8841	Food Services Commission	61,334	55,273	50,000
8842	Equipment Sales	12,731	1,460	0
8850	Rentals and Leases	198,771	301,495	300,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8854	Lease Contract-CDC Building	82,611	85,089	85,296
8860	Interest and Investment Income	208,343	344,527	350,000
8874	Enrollment Fees	7,352,889	8,471,364 m)	8,475,000
8879	Transcript Fees	107,035	100,693	100,000
8880	Non-Resident Tuition	523,822	518,558	520,000
8885	Non-Resident Tuition-Foreign	3,695,787	3,716,754	3,700,000
8887	Catalogs and Class Schedules	12,583	12,426	12,000
8889	Student Fines/Fees	34,316	38,947	35,000
8890	Parking Citations	278,707	241,692	200,000
8890	Processing Fees	4,323	4,329	4,000
8890	Discovery Series	6,077	4,209	4,000
8891	Center for the Arts Performances	82,042	81,226	80,000
8893	Miscellaneous Income	64,905	65,225	60,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>45,248,391</u>	<u>45,078,181</u>	<u>44,685,296</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Transfers		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>133,413,403</u>	<u>119,529,228</u>	<u>123,825,152</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>151,124,660</u>	<u>154,008,918</u>	<u>157,683,329</u>

Notes to Revenue k) through l), see page 7.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-17 Projected Expenditures	2017-2018 Tentative Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	26,343,522	26,770,584 n)	27,075,281 q)
1200	Regular Schedule, Non-Teaching	7,233,065	7,583,006	7,830,877
1300	Other Schedule, Teaching	15,269,728	15,904,430	16,479,307 r)
1400	Other Schedule, Non-Teaching	1,045,815	1,547,181	1,597,756
Total Academic Salaries		<u>49,892,130</u>	<u>51,805,201</u> n)	<u>52,983,221</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,773,083	23,277,089	23,990,549
2200	Instructional Aides	1,770,266	1,806,231	1,865,272
2300	Student Help, Hourly and Overtime	2,808,630	2,819,682	2,881,650
Total Classified Salaries		<u>26,351,979</u>	<u>27,903,002</u> n)	<u>28,737,471</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	4,411,051	5,091,698	6,581,460 s)
3200	Public Employees' Retirement	2,778,852	3,424,318	4,051,000 s)
3300	Social Security - OASDI/Medicare	2,586,832	2,655,316	2,742,112
3400	Health and Welfare - Medical	7,884,194	8,011,311	8,209,989
3500	Unemployment Insurance	36,479	37,758	39,652
3600	Workers' Compensation Insurance	1,672,460	1,676,597	1,805,888
3700	Cash in Lieu of Insurance	101,803	103,327	104,748
3800	Other Benefits	287,456	317,870	381,444
3900	STRS On Behalf Payments	3,351,535	TBD o)	TBD
Total Staff Benefits		<u>23,110,662</u>	<u>21,318,195</u>	<u>23,916,293</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	3,832	4,308	5,682
4300	Instructional Supplies	56,279	53,135 p)	871,223
4400	Other Instructional Supplies	35,248	36,896 p)	89,176
4500/4600 Non-Instructional Supplies/Gasoline		<u>888,231</u>	<u>940,830</u>	<u>1,043,864</u>
Total Books, Supplies and Materials		<u>983,590</u>	<u>1,035,169</u>	<u>2,009,945</u>

Notes to Expenditures m) through s), see page 8.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - FUND 11
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-17 Projected Expenditures	2017-2018 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	559,798	584,463	1,781,463 w)
5200	Travel, Conference and Training	410,099	413,936	430,604
5300	Dues and Memberships	186,425	220,172	231,181
5400	Insurance	1,000,000	1,000,000	1,023,062
5500	Utilities and Housekeeping Services	2,687,447	3,089,408	3,125,044
5600	Contracts, Rentals, and Repairs	2,332,812	2,388,703	2,455,638
5700	Legal, Elections, and Audit Expense	482,147	684,714	793,714
5800	Other Services, Postage, Advertising	1,811,224	1,907,032	2,002,384
5900	Miscellaneous	10,044	272,123	285,729
	Total Contract Services and Operating Expenses	<u>9,479,996</u>	<u>10,560,551</u>	<u>12,128,819</u>
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	103,735	135,200
6400	Equipment	340,426	329,163 t)	350,000
	Total Capital Outlay	<u>340,426</u>	<u>432,898</u>	<u>485,200</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	6,486,187	7,095,725	22,181,874 x)
TBD	Estimated Savings - Budget to Actual	0	0	(3,000,000)
	Total Other Outgo	<u>6,486,187</u>	<u>7,095,725</u>	<u>19,181,874</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>116,644,970</u>	<u>120,150,741</u>	<u>139,442,823</u>
RESERVE FOR FUTURE PENSION LIABILITIES		0	4,349,587 u)	0
RESERVE FOR ONE-TIME EXPENDITURES		<u>0</u>	<u>10,605,655 v)</u>	<u>0</u>
TOTAL COMMITTED FUND BALANCE		<u>0</u>	<u>14,955,242</u>	<u>0</u>
TOTAL UNCOMMITTED FUND BALANCE		<u>34,479,690</u>	<u>18,902,935</u>	<u>18,240,506</u>
TOTAL ENDING BALANCE		<u>34,479,690</u>	<u>33,858,177</u>	<u>18,240,506</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>151,124,660</u></u>	<u><u>154,008,918</u></u>	<u><u>157,683,329</u></u>

Notes to Expenditures t) through w), see page 8.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - REVENUE

Notes to Projected Revenue 2016-17 - Page 3

- a) General apportionment funding based on State funding of 17,836 credit FTES and 30 non-credit FTES.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Additional State Apportionment - Recalculation of the District's 2015-16 allocation. and State distribution of Orange County tax settlement funds.
- d) A portion of lottery proceeds and matching instructional supplies expenditures were transferred to the Restricted General Fund per State mandate.
- e) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.
- f) New requirement to record funds to offset District's share of STRS pension liabilities Amount to be calculated after State advises on percentage rate to use.

2017-18 Tentative Budget Assumptions - Revenue

- g) General apportionment funding is based on State funding of 19,480 credit FTES and 30 non-credit FTES and 1.56% Cost of Living Adjustment (COLA). and 2.78% increase to base apportionment.
- h) The Educational Protection Account portion of the State General Apportionment.
- i) Lottery income based on \$144 per FTES.
- j) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.

Notes to Projected Revenue 2016-17 - Page 4

- k) Administrative fee related to the Compton Center.
- l) Campus Police services for the Compton Educational Center are paid for by the Center.
- m) Increase in Enrollment fees due to addition of Winter Intersession 2017.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND UNRESTRICTED - EXPENDITURES

Notes to Projected Expenditures 2016-17 - Page 5

- m) Certificated Salaries include salary increases for 2016-17.
- n) Classified Salaries include salary increases for 2016-17.
- o) New requirement to record District's share of STRS liability for pensions
- p) 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.

2017-18 Tentative Budget Assumptions - Expenditures

- q) Does not include \$1.2 million for paramedic course instructors.
Paramedic instructors are included in Contracted Services in the Tentative Budget.
- r) Includes funding for additional sections to meet enrollment management goals.
- s) STRS employer contribution rate to increase to 14.43%.
- s) PERS employer contribution rate to increase to 15.531%.

Notes to Projected Expenditures 2016-17 - Page 6

- t) Equipment needs identified through program review and budget planning process.
- u) \$4.3 million of ending balance reserved for future pension liabilities.
- v) \$10.6 million of ending balance reserved for one time only expenditures.

2017-18 Tentative Budget Assumptions - Expenditures

- w) Includes Paramedic and Fire Academy Programs as contract service agreements of \$1.2 million. Salary amounts of contracts are transferred to academic salary account (Object 1110) at year-end as shown in the 2016-17 actual expenditures.

2017-18 Tentative Budget Assumptions - Interfund Transfers

- x) 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 will be accounted for in a separate fund, Fund 16 - Future STRS/PERS Pension Liabilities.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Projected Revenue	2017-2018 Tentative Budget
	BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,873,918
	ADJUSTMENT	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,873,918
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	747,832	747,832	767,452
8140	Temporary Assistance for Needy Families - TANF (6405)	111,203	91,871	87,277
8140	Department of Public & Social Services - DPSS (6408)	140,693	140,777	133,738
8170	Career Technical Education Act - CTEA (1102)	832,383	805,478	810,000
8170	CTEA - Title II - Tech Prep (6484)	45,119	43,748	43,748
8190	AMP So Cal (6492)	0	15,000	304,059
8190	Transportation Safety Administration - TSA (1924)	34,599	0	14,940
8190	Veterans Education Outreach (6105)	5,692	8,267	3,496
8193	Federal Contract Education (64xx)	125,000	125,000	125,000
8193	MDC Parenting (7102)	18,486	8,281	17,000
8193	Mentor Protégé (7103)	124,785	0	0
8193	Small Business Development Center (6431)	5,778	0	0
8193	Terminal Island (6459) (7101)	101,965	5,440	74,560
8193	WorkPlace Learning Resource Center (6457)	14,807	2,167	5,000
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	18,386	0	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	394,757	0	0
8199	Medi-Cal Administrative Activity (6204)	144	4,400	95,000
8199	MESA - UCLA CEED (2183)	2,763	1,502	24,835
8199	Small Business Development Center (6427) (6428)	282,780	381,325	310,000
8199	STEM Transfer/SSS-Hispanic Students (6057)	47,660	0	0
8199	Title III - HSI - STEM (6521)	1,000,106	283,457	0
8199	Title III - HSI - STEM (6522)	206,890	26,529	0
8199	Title V - Graduation & Completion Rates (6520)	126,038	0	0
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3138,3139)	50,088	0	0
	Total Federal Revenue	4,437,954	2,691,074	2,848,536
	<u>STATE REVENUE</u>			
8620	Adult Education Block Grant (AEBG) (7401)	0	294,836	70,568
8620	Adult Education Block Grant (AEBG) (6443)	0	0	270,376
8620	Basic Skills (1804)	153,376	120,000	192,451
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	798,229	769,078	769,078
8620	CalWORKS (6406)	483,229	459,069	436,115
8620	Career Technical Equipment (6412)	18,627	0	69,214
8620	Consortium Planning (6443)	77,960	950,443	1,186,869
8620	Disabled Student Program Services (DSPS) (3101)	1,671,811	1,585,649	1,585,649
8620	DSPS - Access Print/Electronic Information (3105)	14,422	11,469	11,469
8620	DSPS - Deaf and Hard of Hearing (3106)	285,045	295,624	295,624
8620	Assessment, Remediation & Retention - RN Program (2217)	145,815	171,000	171,000
8620	Extended Opportunity Program & Services (4700)	1,221,302	1,150,523	1,092,996
8620	Extended Opportunity Program & Services CARE (4750)	152,610	173,503	164,827
8620	Faculty & Staff Diversity AB1725 (5010-11)	4,100	75,235	11,082
8620	Foster Care Education (6483,6486)	104,402	102,889	102,889
8620	Instructional Equipment/Library Materials (3800)	419,525	246,000	3,215,682
8620	Matriculation/Student Success & Support Programs (6250)	3,074,776	4,434,087	4,039,735
8620	Staff Development (8551)	1,754	0	0
8620	Strong Workforce Program (1009)	0	125,000	1,429,414
8620	Student Equity (1006)	1,363,274	1,800,000	3,190,198

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 - REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Projected Revenue	2017-2018 Tentative Budget
8650	Adv. Mfg. Sector Navigator (6436)	491,156	372,500	372,500
8650	Basic Skills & Student Outcomes Transformation (1802)	0	231,200	766,485
8650	CA Open Online Library - Ed (1040)	0	3,329	15,671
8650	Capital Infusion - Go Biz (6434)	109,848	60,000	0
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	667,245	274,593	775,407
8650	Career Technical Education (Rancho Santiago) (6585) (6587)	374,034	272,671	0
8650	CVUHSD-Digital Media Arts Career Pathway (1780)	25,765	39,200	0
8650	Deputy Sector Navigator (6472)	252,067	90,200	229,800
8650	Education Planning Initiative (6297)	0	21,477	83,523
8650	Historically Black Colleges & Universities (6227)	185,174	350,000	450,000
8650	In-Region Investments (6468)	96,851	179,003	100,000
8650	Los Angeles Universal Preschool (1540)	108,159	0	0
8650	MESA Programs (2180-2181)	55,457	68,221	95,143
8650	Model Approaches to Partnerships (6490)	25,648	24,450	26,628
8650	Proposition 39 - Clean Energy Workforce (1927)	201,965	3,696	0
8650	Puente Project Reporting (6223, 6224)	1,141	0	9,359
8650	Retail/Hospitality (6448)	473,593	406,097	372,500
8650	Strong Workforce Program - Regional (1010)	0	0	640,866
8650	Teacher Pipeline (1214) (1218)	147,176	120,162	188,782
8650	TTIP (8354)	0	0	10,366
8680	Lottery - Restricted	1,054,292	1,008,000	1,000,000
8692	STRS On-Behalf Payments	154,337	TBD	TBD
8699	Adv. Mfg & Engin. Technology Linked Learning Consort (6482)	747,258	1,152,685	539,585
Total State Revenue		15,161,423	17,147,053	23,981,851
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,314,981	1,472,000	1,425,000
8860	Interest	5,986	15,768	20,000
8872	Community Education Class Fees (6401, 6402)	854,036	750,000	750,000
8876/90	Health Services Fees (6910, 6920)	799,039	798,056	840,059
8881/90	Parking Services Fees (8080-85)	1,033,238	1,060,000	1,000,000
8886	Equipment Servicing Fees (1942)	25,015	4,800	16,310
8890	Beverly Hills Chamber of Commerce - SBA Matching (6422)	0	8,000	0
8890	Career Pathways (6479)	92,262	3,851	90,000
8890	Child Development Training Consortium (4210)	23,750	20,000	20,000
8890	Donations (various)	117,578	160,433	150,000
8890	Off-Campus Work Study (7621)	3,547	4,000	10,000
889	Inglewood Unified CCPT	0	15,862	0
8890	International Students (6150)	2,662	29,774	30,000
8890	Live Scan (8089)	16,651	16,600	17,060
8890	LAUSD (6421)	5,956	13,337	80,706
8890	LBCCD - Goldman Sachs (6424)	0	816	1,458
8890	Referee and Lane Technician Training (1950)	7,124	7,991	11,507
8890	Regional Interpreters Training Program - RITP (3632)	5,614	13,976	9,975
8890	Rio Hondo SB 1070 (6420)	36,833	113,167	0
8890	SBDC Program Income (6431)	8,506	10,000	35,000
8893	SRC High Tech Donations (3630, 3631)	0	0	42,222
8896	Foundation - Industry and Technology (1900)	7,471	1,572	2,500
8896	Foundation - Innovation Grants (various)	2,773	43,212	35,000
Total Local Revenue		4,363,022	4,563,215	4,586,797
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	888,126	825,000	825,000
Total Incoming Transfers		888,126	825,000	825,000
TOTAL REVENUE - ALL SOURCES		24,850,525	25,226,342	32,242,184
TOTAL BEGINNING BALANCE AND REVENUE		28,178,833	29,100,260	36,116,102

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Projected Expenditures	2017-2018 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	0	0	0
1200	Regular Schedule, Non-Teaching	1,206,427	1,385,566	1,420,205
1300	Other Schedule, Teaching	113,998	88,177	90,381
1400	Other Schedule, Non-Teaching	1,821,170	1,701,128	1,743,656
Total Academic Salaries		3,141,595	3,174,871	3,254,242
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,037,490	5,336,556	5,510,995
2200	Instructional Aides, Full Time	527,593	473,417	488,892
2300	Student Help, Hourly and Overtime	4,322,330	3,768,279	4,000,000
Total Classified Salaries		9,887,413	9,578,252	9,999,887
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	230,914	321,952	469,587
3200	Public Employees' Retirement System	703,780	801,288	931,842
3300	Social Security - OASDI & Medicare	677,788	660,576	735,935
3400	Health and Welfare	1,059,448	1,127,157	1,149,700
3500	Unemployment Insurance	5,672	5,798	6,627
3600	Workers' Compensation Insurance	234,611	261,493	264,108
3700	Cash in Lieu of Insurance	9,864	10,440	10,440
3800	Alternate Retirement Plan	55,603	41,078	42,000
3900	STRS On-Behalf payments	154,337	TBD	TBD
Total Staff Benefits		3,132,017	3,229,782	3,610,239
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	29,811	32,054	35,624
4300	Instructional Supplies	1,225,583	1,153,089	1,150,000
4500	Non-Instructional Supplies	789,686	573,285	674,256
Total Books, Supplies, and Materials		2,045,080	1,758,428	1,859,880

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12 - EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Projected Expenditures	2017-2018 Tentative Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	3,068,870	4,498,087	7,743,563
5200	Travel, Conference & In-Service Training	382,942	372,581	447,097
5300	Dues and Memberships	7,587	10,152	12,785
5400	Insurance	20,593	18,819	20,000
5500	Utilities and Housekeeping Service	14,310	19,092	19,856
5600	Contracts, Rentals, and Repairs	122,346	169,292	211,962
5700	Legal & Regulatory Expenses	2,945	3,500	3,600
5800	Other Services, Postage, Advertising	595,266	606,112	653,853
5900	Repro Services	21,970	23,828	24,125
Total Contracts Services and Operating Expenses		4,236,829	5,721,463	9,136,841
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	549	820	0
6200	Buildings	0	0	0
6300	Library Books	4,854	19,489	25,000
6400	Equipment	1,388,301	1,278,380	3,882,988
Total Capital Outlay		1,393,704	1,298,689	3,907,988
<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	268,277	264,857	273,107
Total Other Outgo		468,277	464,857	473,107
TOTAL EXPENDITURES / APPROPRIATIONS		24,304,915	25,226,342	32,242,184
NET ENDING BALANCE / RESERVES		3,873,918	3,873,918	3,873,918
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		28,178,833	29,100,260	36,116,102

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
COMPTON CENTER RELATED EXPENSES FUND - FUND 14

Account Number	Description	2015-16 Actual	2016-17 Projected Actual	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		44,004	35,760	313,716
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8692	STRS On Behalf revenue	19,373	TBD	TBD
Total State Revenue		19,373	0	0
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,145,691	1,200,431	1,219,158
Total Local Revenue		1,145,691	1,200,431	1,219,158
TOTAL REVENUE - ALL SOURCES		1,165,064	1,200,431	1,219,158
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,209,068</u>	<u>1,236,191</u>	<u>1,532,874</u>
 <u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	255,259	257,990	435,854
1400	Other Schedule, Non-Teaching	22,643	14,869	25,000
2100	Classified - Full Time	220,166	128,189	112,958
2300	Student Help, Hourly and Overtime	30,762	27,460	35,000
3000	Benefits	127,329	102,218	169,907
3900	STRS On Behalf Payments	19,373	TBD	TBD
Total Salaries and Benefits		675,532	530,726	778,719
 <u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		0	0	0
 <u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	25,000	125,000
5200	Travel, Conference and In-Service Training	722	582	1,000
5300	Dues and Memberships	5,488	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	101,143	116,167	378,155
Total Contract Services and Operating Expenses		107,353	141,749	504,155
 <u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
 <u>OTHER OUTGO</u>				
7300	Interfund Transfers	390,423	250,000	250,000
Total Other Outgo		390,423	250,000	250,000
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,173,308</u>	<u>922,475</u>	<u>1,532,874</u> *
TOTAL ENDING BALANCE / RESERVES		<u>35,760</u>	<u>313,716</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>1,209,068</u>	<u>1,236,191</u>	<u>1,532,874</u>

* See page 14 for list of Compton Center Related allocations

SUMMARY OF ALLOCATIONS - Fund 14
 Compton Center Related Expenses Fund
 Fiscal Year 2017-18

1	ECC Faculty Participation in Contract Related Work	\$	20,000
2	ECC Admissions & Records Supervisor (25%)		21,714
3	Classified Overtime - related to the Compton Center		5,000
4	Mileage Reimbursement - ECC & Compton Center Faculty & Staff		1,000
5	ECC - Associate Dean of Academic Affairs		114,974
6	Clerical Support - Academic Affairs		30,000
7	Student Learning Outcomes (SLO) Coordination		25,000
8	Health and Welfare Benefits		169,907
9	Academic Stipends		37,380
10	Classified Stipends		73,020
11	Contract Services - Compton Construction Projects		250,000
13	ECC Vice President - Compton Center		213,500
14	ECC Director - Community Relations - Compton Center		18,224
15	Accreditation Support		50,000
16	Compton Marketing Campaign		125,000
17	Other Services		378,155

TOTAL

\$ 1,532,874

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
SPECIAL PROGRAMS - COMPTON CENTER PARTNERSHIP FUND - FUND 15

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actuals	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		604,322	1,921,924	1,275,400
REVENUE				
<u>STATE REVENUE</u>				
8692	STRS On Behalf Revenue	9,846	TBD	TBD
Total State Revenue		9,846	-	0
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	3,402,370	3,601,294	3,654,474
Total Local Revenue		3,402,370	3,601,294	3,654,474
TOTAL REVENUE - ALL SOURCES		3,412,216	3,601,294	3,654,474
TOTAL BEGINNING BALANCE AND REVENUE		<u>4,016,538</u>	<u>5,523,218</u>	<u>4,929,874</u>
EXPENDITURES				
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-Teaching	12,245	39,676	45,000
1400	Other Schedule, Non-Teaching	10,271	7,577	10,000
2100/2200	Classified - Full Time	59,567	72,275	75,000
2300	Student Help, Hourly and Overtime	6,805	23,254	25,000
3000	Benefits	27,749	50,150	55,000
3900	STRS On Behalf Payments	9,846	TBD	TBD
Total Salaries and Benefits		126,483	192,932	210,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	15,266	12,975	0
Total Books, Supplies and Materials		15,266	12,975	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	201,664	1,021,714	176,000
5200	Travel, Conference and In-Service Training	22,623	24,904	25,000
5300	Dues & Memberships	620	120	0
5600	Rents, Leases and Repairs	13,392	11,197	0
5700	Legal	0	7,373	0
5800	Other Services and Expenses	125,208	365,362	4,229,000
5900	Special Programs and Services	0	0	14,874
Total Contract Services and Operating Expenses		363,507	1,430,670	4,444,874
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	40,000	100,000
6400	Equipment	1,589,358	2,571,241	175,000
Total Capital Outlay		1,589,358	2,611,241	275,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		<u>2,094,614</u>	<u>4,247,818</u>	<u>4,929,874</u> *
TOTAL ENDING BALANCE / RESERVES		<u>1,921,924</u>	<u>1,275,400</u>	<u>0</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>4,016,538</u>	<u>5,523,218</u>	<u>4,929,874</u>

* See page 16 for list of Special Programs allocations

SUMMARY OF ALLOCATIONS - Fund 15
 Special Programs - Compton Center Partnership Fund
 Fiscal Year 2017-18

I.	Student Retention Programs		\$ 464,000
	Disabled Students Programs & Services (DSP&S)	\$ 149,000	
	First Year Experience (FYE)	100,000	
	Honors Transfer Program	90,000	
	STEM / MESA	125,000	
II.	Enrollment Management /Marketing		176,000
III.	Campus Technology Plan		3,500,000
IV.	Safety		500,000
V.	Emergency Equipment Replacement/Repair		175,000
VI.	Library Books		100,000
VII.	Other Programs		14,874
	TOTAL		<u><u>\$ 4,929,874</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 TENTATIVE BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	736,500 *	760,500 *	823,037 *
8150	PELL Grant Program	37,603,347 *	37,108,040 *	45,000,000 *
8150	STEM Achievement Award	154,000	0	0
8150	Nursing	<u>650,000</u>	<u>0</u>	<u>0</u>
Total Federal Income		39,143,847	37,868,540	45,823,037
<u>STATE INCOME</u>				
8620	EOP&S Grant	549,775	547,866	520,473
8620	EOP&S CARE Grant	95,025	136,200	129,390
8650	Cal Grants	2,434,160	3,204,841	2,800,000
8650	Full time Student Success Grant (FTSSG)	<u>605,100</u>	<u>795,391</u>	<u>800,000</u>
Total State Income		<u>3,684,060</u>	<u>4,684,298</u>	<u>4,249,863</u>
TOTAL INCOME - ALL SOURCES		<u><u>42,827,907</u></u>	<u><u>42,552,838</u></u>	<u><u>50,072,900</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	736,500 *	760,500 *	823,037 *
7520	PELL Grant Program	37,603,347 *	37,108,040 *	45,000,000 *
2184	STEM Achievement Award	154,000	0	0
7530	Cal Grants	2,434,160	3,204,841	2,800,000
7531	Full-time Student Success Grant (FTSSG)	605,100	795,391	800,000
7540	Nursing	650,000	0	0
7550	EOP&S Grant	311,981	345,375	328,106
7550	EOP&S CARE Grant	95,025	136,200	129,390
7633	EOP&S Book Grants	<u>237,794</u>	<u>202,491</u>	<u>192,367</u>
Total Other Outgo		<u>42,827,907</u>	<u>42,552,838</u>	<u>50,072,900</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u><u>42,827,907</u></u>	<u><u>42,552,838</u></u>	<u><u>50,072,900</u></u>

* Includes revenue and awards for Compton Educational Center students

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
WORKERS' COMPENSATION FUND - FUND 61

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		756,993	977,029	1,320,238
ADJUSTMENTS		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		756,993	977,029	1,320,238
<u>LOCAL INCOME</u>				
8860	Interest	6,654	11,496	11,500
8890	Insurance Recoveries	0	0	0
8980	Contribution from General Fund	1,672,460	1,776,597	1,805,888
8987	Contribution from Other Funds	<u>298,473</u>	<u>318,473</u>	<u>334,397</u>
Total Local Income		1,977,587	2,106,566	2,151,785
TOTAL INCOME - ALL SOURCES		<u>1,977,587</u>	<u>2,106,566</u>	<u>2,151,785</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>2,734,580</u></u>	<u><u>3,083,595</u></u>	<u><u>3,472,023</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	62,670	64,237	65,804
3000	Staff Benefits	<u>22,081</u>	<u>22,523</u>	<u>23,185</u>
Total Classified Salaries/Benefits		84,751	86,760	88,989
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,672,460	1,676,597	1,805,888
5733	Benefits/Claims Paid	340	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		1,672,800	1,676,597	1,805,888
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,757,551</u>	<u>1,763,357</u>	<u>1,894,877</u>
NET ENDING BALANCE / RESERVES		<u>977,029</u>	<u>1,320,238</u>	<u>1,577,146</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>2,734,580</u></u>	<u><u>3,083,595</u></u>	<u><u>3,472,023</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41
REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Projected Revenue	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		7,274,619	8,587,300	9,718,272
ADJUSTMENTS		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		7,274,619	8,587,300	9,718,272
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	548,251	714,184	600,000
8651	Comm. College Construction-CEC Allied Health	9,000	0	0
9651	Comm. College Construction-CEC Instruc. Bldg.	(5,411)	0	0
8651	Comm. College Construction-CEC Infrastructure I	0	0	0
8651	Comm. College Construction-CEC Infrastructure II	0	0	0
8652	Scheduled Maintenance Program	<u>1,241,754</u>	<u>1,573,891</u>	<u>1,500,000</u>
Total State Income		1,793,594	2,288,075	2,100,000
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	64,601	95,804	97,126
8885	Capital Outlay Fee - Non-Residents	886,087	892,316	828,579
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	<u>76,634</u>	<u>0</u>	<u>0</u>
Total Local Income		1,027,322	988,120	925,705
<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	<u>390,423</u>	<u>250,000</u>	<u>250,000</u>
Total Incoming Transfers		<u>415,423</u>	<u>275,000</u>	<u>275,000</u>
TOTAL INCOME - ALL SOURCES		<u>3,236,339</u>	<u>3,551,195</u>	<u>3,300,705</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>10,510,958</u></u>	<u><u>12,138,495</u></u>	<u><u>13,018,977</u></u>

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

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Projected Expenditures	2017-2018 Tentative Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	142,014	148,464	152,088
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	47,220	48,993	50,189
Total Classified Salaries/Benefits		189,234	197,457	202,277
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	2,093	1,309	1,510
Total Books, Supplies, and Materials		2,093	1,309	1,510
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	401,642	894,240	925,718
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	37,825	61,544	75,863
5713	Legal	914	0	0
5860	Multi-Media Advertising	7,332	8,000	10,000
5890	Miscellaneous Services	0	0	0
Other Operating Expenses		447,713	963,784	1,011,581
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	537,761	491,900	525,147
6200	Buildings	729,082	742,434	750,632
6400	New Equipment	17,775	23,339	31,915
Total Capital Outlay		1,284,618	1,257,673	1,307,694
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,923,658	2,420,223	2,523,062
NET ENDING BALANCE / RESERVES		8,587,300	9,718,272	10,495,915
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		10,510,958	12,138,495	13,018,977

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2017-2018 TENTATIVE BUDGET
 GENERAL OBLIGATION BOND FUND - FUND 42
 REVENUE

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Projected Revenue	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		102,908,535	155,181,240	71,485,241
ADJUSTMENT		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		102,908,535	155,181,240	71,485,241
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,066,737	1,549,490	3,282,466
8865	Bond Refinancing	0	0	0
8890	Other Local Income	0	47,200	0
8940	Proceeds from Bonds (First Series - 2012)	99,682,439	0	0
8940	Proceeds from Bonds (Future Series - 2012)	<u>0</u>	<u>0</u>	<u>250,317,561</u>
Total Local Income		100,749,176	1,596,690	253,600,027
TOTAL INCOME - ALL SOURCES		<u>100,749,176</u>	<u>1,596,690</u>	<u>253,600,027</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>203,657,711</u></u>	<u><u>156,777,930</u></u>	<u><u>325,085,268</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL OBLIGATION BOND FUND - FUND 42
EXPENDITURES

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Projected Expenditures	2017-2018 Tentative Budget
EXPENDITURES / APPROPRIATIONS				
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries and Benefits		0	0	0
<u>OTHER OPERATING EXPENSES</u>				
4500	Non-Instructional Supplies	0	3,681	0
4600	Gasoline	0	0	0
5100	Consulting Services	2,597,131	5,948,224	32,623,364
5400	Insurance	1,626,376	1,795,235	13,904,765
5600	Repairs	26,232	9,922	43,870
5700	Legal & Regulatory Expense	(1,434,834)	417,073	96,330
5800	Other Services, Fees and Expenses	<u>14,727</u>	<u>9,230</u>	<u>347,568</u>
Other Operating Expenses		2,829,632	8,183,365	47,015,897
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	5,430,006	1,102,364	87,506,399
6200	Buildings	39,026,936	75,469,154	154,858,426
6400	New Equipment	<u>1,189,897</u>	<u>537,806</u>	<u>28,450,427</u>
Total Capital Outlay		45,646,839	77,109,324	270,815,252
TOTAL EXPENDITURES / APPROPRIATIONS		48,476,471	85,292,689	317,831,149 *
NET ENDING BALANCE / RESERVES		<u>155,181,240</u>	<u>71,485,241</u>	<u>7,254,119</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>203,657,711</u></u>	<u><u>156,777,930</u></u>	<u><u>325,085,268</u></u>

	2002 Measure E	2012 Measure EE
* <u>Bond Fund Project Categories</u>		
Additional Classrooms and Modernization (ACM)	\$ 1,297,405	\$ 101,611,705
Campus Site Improvements (CSI)	437,449	2,572,588
Energy Efficiency Improvements (EEI)	0	0
Health and Safety Improvements (HIS)	233,562	205,933,163
Information Technology and Equipment (ITE)	0	2,994,328
Physical Education Facilities Improvements (PEFI)	128,820	0
Reserve for Contingencies	<u>0</u>	<u>2,622,129</u>
	<u>\$ 2,097,236</u>	<u>\$ 315,733,913</u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
BEGINNING BALANCE JULY 1		135,240	86,539	173,013
ADJUSTMENT		0	1,606	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>135,240</u>	<u>88,145</u>	<u>173,013</u>
INCOME				
<u>LOCAL INCOME</u>				
8860	Interest	1,260	3,228	3,200
8893	Miscellaneous	1,099	0	0
8899	Contribution from General Fund	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Total Local Income		<u>1,102,359</u>	<u>1,103,228</u>	<u>1,103,200</u>
TOTAL INCOME - ALL SOURCES		<u>1,102,359</u>	<u>1,103,228</u>	<u>1,103,200</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,237,599</u></u>	<u><u>1,191,373</u></u>	<u><u>1,276,213</u></u>
EXPENDITURES / APPROPRIATIONS				
<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>12,150</u>	<u>2,150</u>	<u>0</u>
Total Books, Supplies, and Materials		12,150	2,150	0
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	0	0
5200	Conferences	0	0	0
5400	Insurance	1,098,131	949,731	1,111,825
5600	Repairs	1,099	0	0
5700	Legal	<u>32,562</u>	<u>25,280</u>	<u>28,000</u>
Total Contract Services and Operating Expenses		<u>1,131,792</u>	<u>975,011</u>	<u>1,139,825</u>
<u>CAPITAL OUTLAY</u>				
6400	Equipment	<u>7,118</u>	<u>16,691</u>	<u>0</u>
Total Capital Outlay		7,118	16,691	0
<u>OTHER OUTGO</u>				
7300	Benefits Paid	<u>0</u>	<u>24,508</u>	<u>0</u>
Total Other Outgo		0	24,508	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,151,060	1,018,360	1,139,825
NET ENDING BALANCE / RESERVES		<u>86,539</u>	<u>173,013</u>	<u>136,388</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,237,599</u></u>	<u><u>1,191,373</u></u>	<u><u>1,276,213</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
	BEGINNING BALANCE JULY 1	335,956	296,531	214,853
	ADJUSTMENTS	<u>0</u>	<u>517</u>	<u>0</u>
	ADJUSTED BEGINNING BALANCE JULY 1	335,956	297,048	214,853
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	3,961	5,627	5,600
8895	Contribution from Payroll Clearing	188,640	189,492	190,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>1,000,000</u>
	Total Local Income	<u>1,092,601</u>	<u>1,095,119</u>	<u>1,195,600</u>
	TOTAL INCOME - ALL SOURCES	<u>1,092,601</u>	<u>1,095,119</u>	<u>1,195,600</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,428,557</u></u>	<u><u>1,392,167</u></u>	<u><u>1,410,453</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	Total Contract Services and Operating Expenses	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	<u>0</u>	<u>0</u>	<u>0</u>
	Total Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	NET ENDING BALANCE / RESERVES	<u>296,531</u>	<u>214,853</u>	<u>195,165</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,428,557</u></u>	<u><u>1,392,167</u></u>	<u><u>1,410,453</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
POST EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
	BEGINNING BALANCE JULY 1	22,718,267	22,789,528	23,349,387
	<u>INCOME</u>			
	<u>LOCAL INCOME</u>			
8860	Dividends/Other Receipts	741,758	1,321,081	1,350,000
8890	Proceeds from Sale of Assets		0	
8980	Contributions from General Fund	0		0
8987	Contribution from SCCC	0	0	0
8987	Contributions from Other Funds	0	0	0
8987	Contributions from Other Funds	0	0	0
	Total Local Income	<u>741,758</u>	<u>1,321,081</u>	<u>1,350,000</u>
	TOTAL INCOME - ALL SOURCES	<u>741,758</u>	<u>1,321,081</u>	<u>1,350,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>23,460,025</u></u>	<u><u>24,110,609</u></u>	<u><u>24,699,387</u></u>
	<u>EXPENDITURES / APPROPRIATIONS</u>			
	<u>STAFF BENEFITS</u>			
3900	Retiree Benefits	<u>670,497</u>	<u>761,222</u>	<u>1,344,314</u>
	Total Staff Benefits	670,497	761,222	1,344,314
	TOTAL EXPENDITURES / APPROPRIATIONS	670,497	761,222	1,344,314
	NET ENDING BALANCE / RESERVES	<u>22,789,528</u>	<u>23,349,387</u>	<u>23,355,073</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>23,460,025</u></u>	<u><u>24,110,609</u></u>	<u><u>24,699,387</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
 2017-2018 TENTATIVE BUDGET
 STRS/PERS FUTURE LIABILITIES FUND - FUND 16

Account Number	Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
	BEGINNING BALANCE JULY 1	0	0	0
	ADJUSTMENTS	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	<u>0</u>	<u>0</u>	<u>0</u>
 <u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	0	0	149,552
8895	Contribution from General Fund	<u>0</u>	<u>0</u>	<u>14,955,242</u>
	Total Local Income	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	TOTAL INCOME - ALL SOURCES	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>15,104,794</u></u>
 <u>EXPENDITURES / APPROPRIATIONS</u>				
<u>STAFF BENEFITS</u>				
3100	State Teachers Retirement	0	0	0
3200	Public Employees Retirement	<u>0</u>	<u>0</u>	<u>0</u>
	Total Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>
	NET ENDING BALANCE / RESERVES	<u>0</u>	<u>0</u>	<u>15,104,794</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>15,104,794</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
BOOKSTORE FUND - FUND 51

Description	2015-2016 Actual	2016-2017 Projected Actual	2017-2018 Tentative Budget
BEGINNING BALANCE MAY 1	579,408	590,212	610,212
<u>INCOME</u>			
Sales	5,817,747	5,688,704	5,700,000
Other	71,364	78,180	80,000
Total Local Income	<u>5,889,111</u>	<u>5,766,884</u>	<u>5,780,000</u>
TOTAL INCOME - ALL SOURCES	<u>5,889,111</u>	<u>5,766,884</u>	<u>5,780,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>6,468,519</u>	<u>6,357,096</u>	<u>6,390,212</u>
 <u>PURCHASES, EXPENDITURES / APPROPRIATIONS</u>			
Purchases	4,258,526	4,140,856	4,200,000
Freight In	118,603	124,819	125,000
Freight Out	18,651	15,523	20,000
Total Cost of Purchases	<u>4,395,780</u>	<u>4,281,198</u>	<u>4,345,000</u>
<u>SALARIES & BENEFITS</u>			
Payroll	934,971	927,575	930,000
Fringe Benefits	293,966	304,220	310,000
Total Salaries & Benefits	1,228,937	<u>1,231,795</u>	<u>1,240,000</u>
<u>OPERATING EXPENSES</u>			
VISA/MasterCard	93,155	100,529	100,000
Other	129,170	103,212	105,000
Total Operating Expenses/Appropriations	<u>222,325</u>	<u>203,741</u>	<u>205,000</u>
<u>NON-OPERATING EXPENSES</u>			
Auxiliary Services Support	31,265	30,150	30,000
Security	0	0	0
Other	0	0	0
Total Non-Operating Expenses	<u>31,265</u>	<u>30,150</u>	<u>30,000</u>
TOTAL EXPENDITURES/APPROPRIATIONS	5,878,307	5,746,884	5,820,000
NET ENDING BALANCE / RESERVES	<u>590,212</u>	<u>610,212</u>	<u>570,212</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u>6,468,519</u>	<u>6,357,096</u>	<u>6,390,212</u>

