



# **FINAL BUDGET**

**2025-26**

**El Camino Community College District**

Draft

Office of the Superintendent/President September 12, 2025

# **EL CAMINO COMMUNITY COLLEGE DISTRICT**

## **BOARD OF TRUSTEES**

**Trisha Murakawa, President**  
Trustee - Area 3

**Nilo Vega Michelin, Vice President**  
Trustee - Area 2

**Katherine Steinbronner Maschler, Secretary**  
Trustee - Area 4

**Clifford Numark, Member**  
Trustee- Area 5

**Brett C.S. Roberts, Member**  
Trustee - Area 1

**Charlie Mitchell**  
Student Trustee

### **College Mission Statement**

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

Draft

This page left blank



## Members of the Board of Trustees,

The Final Proposed Budget for the 2025-2026 fiscal year for the El Camino Community College District has been prepared based on the best available information, incorporating provisions from the Budget Act of 2025, guidance from the Chancellor's Office, and the most recent apportionment information released on July 29, 2025. Pending completion of the annual external audit for 2024-2025, this budget establishes the beginning fund balances for 2025-2026 and incorporates assumptions for future revenues and expenditures that reflect the ongoing costs of operating the College, including step and column increases, STRS and PERS rate increases, and other known cost escalations.

This Final Budget includes an estimated beginning fund balance of **\$48.6 million**, with projected revenues of **\$181.7 million** and projected expenditures of approximately **\$178.9 million**. The resulting 2025-26 ending fund balance of **\$51.4 million** reflects a moderate surplus of roughly **\$2.7 million**, an improvement achieved through disciplined budget review and the continued scrubbing of accounts since adoption of the Tentative Budget in June. Key assumptions include a **2.30% Cost-of-Living Adjustment (COLA)** to the Student-Centered Funding Formula (SCFF), a projected **FTES average of 18,824**, and a **one-time \$3.85 million transfer** to address pension liabilities. While this outcome represents meaningful progress, it is important to recognize that the budget still relies on one-time solutions and on the realization of enrollment projections amid significant fiscal uncertainty.

Currently, I am cautiously optimistic about the District's multi-year projections which indicate that our financial outlook through 2027-28 is tentatively stable, provided that both revenue and expenditure assumptions materialize as anticipated. Based on current planning, the structural deficit that posed significant challenges has been significantly mitigated and projected to be resolved by 2027-28. This improvement reflects not only careful fiscal management but also the difficult decisions made by the District, the Budget Strategies Leadership Taskforce, and the Planning & Budget Committee to stabilize our financial position. These actions included the strategic use of federal relief funds, a favorable \$4 million IRS settlement, elimination of vacant positions, cancellation of certain interfund transfers, and reassignment of personnel costs to appropriate non-General Fund sources. The benefits of those efforts are evident in this budget and provide the District with a stronger foundation moving forward.

That said, again, the long-term outlook remains contingent on key assumptions holding true. The most significant of these is enrollment. Currently, year to date credit enrollment is approximately 300 FTES lower than Fall 2024. If our projected FTES do not materialize, the District will need to take corrective actions to safeguard its fiscal health. Such actions could include further reductions in temporary non-classified and hourly staff, student worker assignments, and faculty overload and release time. Course reductions may also be required, alongside restrictions on blanket purchase orders, travel, conferences, and professional development. More significant measures such as a hard hiring freeze, adjustments to employee benefits and contributions, or even an additional Supplemental Employee Retirement Plan may need to be considered. These are not steps we wish to take, but they remain part of our



contingency planning to ensure that the College remains financially sustainable under more challenging conditions.

The District also continues to monitor external risks that may affect our budget in the near and long term, including potential ongoing SCFF deferrals and the possibility of permanent reductions to Proposition 98 funding as resources are shifted to support Transitional Kindergarten in the K-12 system. These factors, combined with the inherent volatility of enrollment, require that we approach the year with both optimism and caution. Our focus must remain on disciplined expenditure control, regular monitoring of allocation spending and purchase order activity, and timely adjustments based on actual fiscal and enrollment trends.

As in prior years, El Camino College remains firmly committed to responsible fiscal stewardship, institutional sustainability, and a shared focus on investing in our most valuable assets—our employees and our students. These values guide every decision we make, from sustaining high-quality instruction and dynamic learning environments to providing the support services that enable student success. I remain confident that by continuing to work collaboratively through our participatory governance structure, we can navigate both the opportunities and the challenges before us with transparency, alignment, and shared accountability.

I look forward to working with you and our entire campus community to uphold these commitments not only throughout the 2025-2026 budget cycle, but also through our multi-year planning efforts to ensure long-term fiscal stability and the continued advancement of our mission.

**Respectfully,**

A handwritten signature in cursive script that reads "Brenda Thames".

Brenda Thames, Ph.D.  
Superintendent/President

## TABLE OF CONTENTS

Final Budget Assumptions General Fund Unrestricted .....	7
Final Budget Summary - All Funds.....	9
General Fund – Unrestricted Fund 11.....	11
General Fund – Restricted Fund 12 .....	14
STRS/PERS Future Liabilities Fund 16 .....	19
Capital Outlay Projects Fund 41 .....	20
General Obligation Bond Fund 42.....	21
Safety Training Center Fund 49.....	22
Bookstore Fund 51 .....	23
Workers' Compensation Fund 61.....	24
Property and Liability Self-Insurance Fund 62.....	25
Dental Self-Insurance Fund 63 .....	26
Post-Employment Benefits Irrevocable Trust Fund 69 .....	27
Associated Student Body Fund 71.....	28
Student Representation Fees Fund 72.....	29
Student Financial Aid Fund 74 .....	30
Auxiliary Services Fund 79 .....	31
Student Organizations Fund 81.....	33
Scholarships & Trust/Agency Fund 82.....	34
Appendix	
Appropriations Limitation .....	35
Assessed Value/Tax Revenue Anticipation Notes Issued.....	37
Budget Development Criteria. ....	38
Base Revenue .....	41
Budgeted Positions .....	45
Categorical Programs Fund 12 – Appropriations and Funding Source .....	49
Compliance with 50% Law .....	51
Cost-of-Living Adjustment (COLA). ....	52
Enrollment .....	53
Enrollment Fees.....	54
Fees – Other.....	55
Full-Time Faculty Obligation. ....	56
Insurance.....	57
Lottery .....	58
Professional Memberships.....	59
Rate of Interest.....	60
Resident FTES by Division .....	61
Retirement Contribution Rate.....	62
Revenue Limit per Funded ADA/FTES .....	63
FTES Projections. ....	64
Glossary .....	66

**FY 2025-26 Budget Development**  
**Recommended Budget Assumptions**

**2025-26 Stand-Alone Budget**

<b>Estimated Revenues</b>	<b>\$ 181,669,581</b>
<b>Estimated Expenditures</b>	<b>\$ 178,926,391</b>
<b>Surplus / (Deficit)</b>	<b>\$ 2,743,190</b>

The following 2025-26 Final Budget Assumptions are recommended by the President.

**A. Organization**

The 2025-26 El Camino Community College District Final Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor's Office, the Adopted California State Budget and from the District's Management Team.

**B. Unrestricted General Fund Budget Guidelines**

1. Estimated Beginning Fund Balance = **\$ 48,678,745**

**C. Estimated Revenue including Federal, State and Local Sources = \$ 181,669,581**

1. General Apportionment Revenue (SCFF) = **\$ 155,770,028 (2.30% funding COLA is applied only to General Apportionment portion of Revenue)**

<b>2024-25 State Aid</b>	<b>\$ 63,703,307</b>
<b>2024-25 EPA</b>	<b>\$ 30,856,269</b>
<b>2024-25 Property Tax</b>	<b>\$ 48,349,727</b>
<b>2024-25 Enrollment Fees</b>	<b>+ \$ 9,675,307</b>
<b>2024-25 Total General Apportionment</b>	<b>\$ 152,584,609</b>

<b>2025-26 COLA (2.30%)</b>	<b>+ \$ 3,185,419</b>
<b>2025-26 Total General Apportionment</b>	<b>\$ 155,770,028</b>

2. Federal Revenue = **\$ 19,265**
3. Other State Revenue = **\$ 12,145,638**
4. Other Local Revenue = **\$ 9,884,407**
5. Contributions In = **\$ 3,850,244 (from STRS PERS Future Pension Liability - Fund 16 – One-time transfer)**

**D. General Apportionment SCFF Revenue calculation is based on using a three-year average of 2025-26 projected FTES (18,824.79 FTES), 2024-25 actual P-2 FTES (18,638.90 FTES), and 2023-24 actual FTES (16,568.75 FTES)**

1. Projected 2025-26 Cost of Living Adjustment (COLA) increase = **2.30% or \$ 3,185,419 (Final Budget)**
2. Total 2024-25 Annual generated FTES = **18,638.90 FTES (Actual-Includes Summer Shift)**
  - a. Credit FTES = **18,492.47**
  - b. Non-Credit FTES = **146.43**
3. 2025-26 Funded FTES = **18,824.79**
  - a. Credit FTES = **18,647.48**
  - b. Non-Credit FTES = **177.31**

**E. Courses Offerings:**

1. Actuals for the 2024-25 Academic Year: **5,247**
2. Proposed for the 2025-26 Academic Year: **5,247**

**F. Fall 2025 Estimated Faculty Obligation Number (FON): 297**

1. ECC Actual filled Full-Time Faculty fte's for Spring 2025: **322.5**

**G. Step and Column Movement:**

1. Certificated Salaries: **1.75% = \$ 1,497,471**
2. Classified Salaries: **1.32% = \$ 351,668**
3. Benefits Costs (i.e. STRS, PERS, OASDI, etc.) = **\$ 816,313**

**H. SRP Savings (Fund 11): (\$ 8,685,599)**

**I. SRP Annual Administration Costs to PARS: \$ 1,503,608**

**J. District Goal is to maintain at least a 52% compliance number for 50% Law Compliance.**

1. Districts are required to have at least 50% of qualifying Fund 11 Costs supporting Direct Instruction

**K. State Pension Contributions:**

1. Public Employee Retirement System (PERS) Rate Decreases by 0.887% to **26.81% = (\$ 88,367)**
2. State Teachers Retirement System (STRS) Rate remains the same at **19.100% = \$ 0**

**L. Budget for projected utility cost increases of 10% over 2024-25 projected costs = \$ 497,736**

**M. Reductions to 2025-26 Supplies, Services and Equipment Budgets = (\$ 2,159,569)**

**N. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = \$ 5,814,530**

1. These are routine costs that are required to be reported in other funds but are supported by the Unrestricted General Fund.

a. **\$ 3,014,530** to Fund 12 (Restricted General Fund)

- **\$ 2,514,530** for Parking Services
- **\$ 500,000** for Technology Refresh

b. **\$ 500,000** to Fund 41 (capital Outlay)

c. **\$ 2,300,000** to Fund 62 (Property & Liability Insurance)

**O. Budgeted Total 2025-26 Fund 11 Expenditures: \$ 178,926,391**

**P. Projected Surplus / (Deficit) Spending for 2024-25 Fiscal Year: \$ 2,743,190**

**Q. Projected Ending Fund Balance: \$ 51,421,934**

**R. Two-Months Operating Cash = \$29.8 million (16.7% of budgeted expenditures including Salaries and Benefits)**



**FINAL BUDGET SUMMARY**  
**ALL FUNDS**  
**2025-26**

FUND	General Fund Unrestricted - Fund 11	General Fund Restricted - Fund 12	Strs/Pers Future Liabilities - Fund 16	Capital Outlay Projects - Fund 41	General Obligation Bond - Fund 42	Safety Training Center - Fund 49	Book Store Fund - Fund 51	Workers Comp Fund - Fund 61	Property And Liability Self- Insurance Fund - Fund 62
Beginning Balance	48,678,745	37,047,660	3,921,699	22,775,894	73,216,388	11,457,942	-	2,638,178	1,596,097
<b>Revenue</b>									
Federal	19,265	7,545,005	-	-	-	-	-	-	-
State	110,257,262	33,384,909	-	-	-	-	-	-	-
Local	67,542,810	5,782,325	-	1,093,000	1,900,000	380,000	-	2,950,948	2,306,000
Interfund Transfers In	3,850,243	3,014,530	-	500,000	-	-	-	-	-
Total Revenue	181,669,580	49,726,769	-	1,593,000	1,900,000	380,000	-	2,950,948	2,306,000
<b>Total Available Resources</b>	<b>230,348,325</b>	<b>86,774,429</b>	<b>3,921,699</b>	<b>24,368,894</b>	<b>75,116,388</b>	<b>11,837,942</b>	<b>-</b>	<b>5,589,126</b>	<b>3,902,097</b>
<b>Appropriations</b>									
Academic Salaries	74,906,858	7,222,896	-	-	-	-	-	-	-
Classified Salaries	35,582,441	14,217,797	-	-	649,744	-	-	129,834	264,865
Staff Benefits	46,367,663	7,548,262	-	-	331,555	-	-	63,588	127,232
Supplies/Books	1,341,500	8,348,485	-	6,870,409	-	-	-	-	16,000
Other Operating Expenses	14,868,194	9,706,393	-	698,192	564,787	55,000	-	3,190,703	1,684,593
Capital Outlay	45,205	2,239,013	-	11,860,381	35,837,612	9,945,000	-	-	41,700
Transfers Out / Other Outgo	5,814,530	3,289,286	3,850,244	-	-	-	-	-	-
Total Appropriations	178,926,391	52,572,132	3,850,244	19,428,982	37,383,698	10,000,000	-	3,384,125	2,134,390
<b>Board Required 6% Reserve</b>	<b>10,735,583</b>								
Reserve For Contingencies <sup>(1)</sup>	40,686,351	-	71,455	4,939,913	-	1,837,942	-	2,205,001	1,767,707
Legally Restricted Reserve	-	34,202,297	-	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-	-
<b>Net Change to Fund Balance</b>	<b>2,743,189</b>	<b>(2,845,363)</b>	<b>(3,850,244)</b>	<b>(17,835,982)</b>	<b>(35,483,698)</b>	<b>(9,620,000)</b>	<b>-</b>	<b>(433,177)</b>	<b>171,610</b>
<b>Projected Ending Fund Balance</b>	<b>51,421,934</b>	<b>34,202,297</b>	<b>71,455</b>	<b>4,939,913</b>	<b>37,732,690</b>	<b>1,837,942</b>	<b>-</b>	<b>2,205,001</b>	<b>1,767,707</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

Dental Self-Insurance Fund - Fund 63	Post-Employment Benefits Irrevocable Trust Fund - Fund 69	Associated Student Body Fund - Fund 71	Student Representation Fees Fund - Fund 72	Student Financial Aid Fund - Fund 74	Auxiliary Services Fund - Fund 79	Student Organizations Fund - Fund 81	Scholarships & Trust/Agency Fund - Fund 82	Grand Total
-	37,471,723	1,696,977	305,645	3,501,184	5,102,824	183,475	397,581	249,992,012
-	-	-	-	39,931,221	-	-	20,000	47,515,491
-	-	-	-	3,814,614	-	-	-	147,456,785
902,270	1,710,122	1,040,048	222,725	-	510,100	19,250	10,000	86,369,598
-	-	-	-	1,425,973	-	-	-	8,790,746
<b>902,270</b>	<b>1,710,122</b>	<b>1,040,048</b>	<b>222,725</b>	<b>45,171,808</b>	<b>510,100</b>	<b>19,250</b>	<b>30,000</b>	<b>290,132,620</b>
<b>902,270</b>	<b>39,181,845</b>	<b>2,737,025</b>	<b>528,370</b>	<b>48,672,992</b>	<b>5,612,924</b>	<b>202,725</b>	<b>427,581</b>	<b>540,124,632</b>
-	-	-	-	-	-	-	-	82,129,754
-	-	127,380	-	-	469,091	-	-	51,441,152
-	-	64,620	-	-	215,525	-	-	54,718,445
-	-	601,913	-	(982,291)	1,003,318	19,250	-	17,218,584
902,270	175,000	157,504	129,325	-	615,412	-	20,000	32,767,373
-	-	20,000	-	-	-	-	-	59,988,911
-	-	15,000	72,800	46,154,099	69,000	-	-	59,264,959
<b>902,270</b>	<b>175,000</b>	<b>986,417</b>	<b>202,125</b>	<b>45,171,808</b>	<b>2,372,346</b>	<b>19,250</b>	<b>20,000</b>	<b>357,529,178</b>
-	39,006,845	1,750,608	326,245	3,501,184	3,240,578	183,475	407,581	10,735,583
-	-	-	-	-	-	-	-	182,595,454
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,535,122	53,631	20,600	-	(1,862,246)	-	10,000	(67,396,558)
-	39,006,845	1,750,608	326,245	3,501,184	3,240,578	183,475	407,581	182,595,454

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	58,127,316	46,506,976	48,678,745
9795	Adjustments to Beginning Fund Balance	21,125	-	-
	Adjusted Beginning Fund Balance	58,148,441	46,506,976	48,678,745
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8151	Financial Aid Adm. Allow	45,360	98,111	19,265
8190	Other Federal Revenues	-	-	-
8191	Federal Indirect Cost	-	-	-
8199	Federal Grant Income	-	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<b>45,360</b>	<b>98,111</b>	<b>19,265</b>
<b>STATE REVENUE</b>				
8600	State Revenue	(1)	-	1
8601	Full-Time Faculty Hiring	2,544,156	2,544,156	2,544,156
8606	Part-time Faculty Salary Sprrt	677,893	1,598,369	401,510
8610	GA - Gen Apport (State Aid)	74,373,610	63,703,307	76,232,593
8612	Prior Year Corrections	(893,174)	2,369	1
8613	Current Year Corrections	-	-	-
8614	Enroll Fee Admin 2%	203,303	220,788	185,462
8620	Categorical Apportionment - PT Health Benefits	-	-	-
8630	GA - Ed Protection Acct (EPA)	24,701,307	30,856,269	21,707,500
8632	Prior Year Ed Protection Acct	-	-	-
8670	GA - State Tax Subventions	136,019	158,410	171,520
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	11	11	12
8680	State -Lottery	4,960,784	2,951,510	3,332,568
8682	Mandated Costs	662,875	664,057	680,472
8690	Other State Revenues	-	-	-
8692	STRS On-Behalf payments revenue	5,001,467	6,728,516	5,001,467
	<b>STATE REVENUE TOTAL</b>	<b>112,368,249</b>	<b>109,427,761</b>	<b>110,257,262</b>
<b>LOCAL REVENUE</b>				
8800	Administrative Oversight-Compton	-	2,000	-
8811	GA - Secured Roll Tax	40,424,252	42,786,685	41,752,989
8812	GA - Supplemental Roll Tax	801,073	857,595	713,546
8813	GA - Unsecured Roll Tax	1,015,961	1,253,863	983,985
8816	GA - Prior Years Taxes	643,272	1,012,719	773,297
8817	GA - ERAF	-	-	-
8818	GA - Pen&Interest - Del Taxes	1,680,695	1,890,458	242,368
8819	GA - RDA Proceeds	277,855	389,987	773,438
8821	Indirect Cost Local Agency	-	-	-
8830	Contract Services	-	-	-
8841	Food Service Commission	40,516	(1,511)	1
8842	Equipment/Supplies sales/commi	-	-	-
8850	Rental And Leases	1,004,686	4,104	2,640
8851	Lease Contract-Pioneer Theater	103,992	103,992	86,660
8852	Special Event Leases	-	992,602	-
8858	Lease-Cell Tower	-	17,765	1
8860	Interest And Investment Income	4,800,519	2,573,731	2,906,496
8870	Student Fees(Contra)BadDebts	(650,170)	(768,640)	2
8874	GA - Enrollment Fees	19,413,249	21,367,303	27,235,448
8876	Health Fees	-	-	3
8879	Transcripts	23,937	30,471	23,221
8880	Non Resident Fees	1,445,255	2,058,468	2,468,031
8885	Out of Country Tuition	2,701,423	2,822,621	2,864,805
8887	Catalog/Class Schedule Sales	108	(521)	521
8888	GA - Bd Fin Assist Prg (BFAP)	(11,274,155)	(11,691,996)	(14,391,801)
8889	Other Student Fees & Charges	61,183	159,629	158,986
8890	Other Local Income	1,630,974	1,829,602	944,049
8891	District Shows Revenue	18,958	8,251	1
8893	Miscellaneous	7,892	4,228	4,122
8895	Other Local Revenue	(3,623)	34,500	-
	<b>LOCAL REVENUE TOTAL</b>	<b>64,167,852</b>	<b>67,737,904</b>	<b>67,542,810</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

		2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
<b>REVENUES</b>				
	<b>CONTRIBUTIONS</b>			
8983	Contribution from FD12	-	-	-
8984	Contribution from FD16	-	-	3,850,243
	<b>CONTRIBUTIONS TOTAL</b>	-	-	<b>3,850,243</b>
<b>TOTAL REVENUES</b>		<b>176,581,461</b>	<b>177,263,777</b>	<b>181,669,580</b>
<b>EXPENDITURES</b>				
	<b>ACADEMIC SALARIES</b>			
11	1100 - Regular Schedule, Teaching	38,197,222	34,203,948	34,807,893
12	1200 - Regular Schedule, Non-Teaching	13,576,899	11,006,463	10,580,079
13	1300 - Other Schedule, Teaching	28,987,788	30,100,345	28,419,310
14	1400 - Other Schedule, Non-Teaching	3,637,525	2,329,487	1,097,076
16	1400 - Faculty Awards	4,000	-	2,500
19	1900 - Other Faculty Compensation	-	-	-
	<b>ACADEMIC SALARIES TOTAL</b>	<b>84,403,434</b>	<b>77,640,243</b>	<b>74,906,858</b>
	<b>CLASSIFIED SALARIES</b>			
21	2100 - Full Time	32,572,839	31,083,745	31,221,649
22	2200 - Instructional Aides	1,884,322	1,631,009	1,133,287
23	2300 - Student Help, Hourly and Overtime	3,625,041	3,186,873	3,225,505
24	2400 - Instructional Aide Overtime	836	-	-
26	2600 - Staff Awards	2,000	-	2,000
29	2900 - Other Classified Compensation	-	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>38,085,038</b>	<b>35,901,627</b>	<b>35,582,441</b>
	<b>STAFF BENEFITS</b>			
31	3120 - State Teachers' Retirement	13,434,095	11,957,868	12,424,030
32	3200 - Public Employees' Retirement	9,728,878	9,378,226	9,263,875
33	3300 - Social Security - OASDI/Medicare	4,177,908	3,930,117	3,878,001
34	3400 - Health and Welfare - Medical	10,841,604	10,548,460	11,104,932
35	3500 - Unemployment Insurance	59,937	54,904	69,853
36	3600 - Workers' Compensation Insurance	2,853,622	2,634,610	2,431,222
37	3700 - Cash in Lieu of Insurance	114,681	122,689	215,675
38	3800 - Other Benefits	517,972	518,345	475,000
39	3902,03,13, 14 - STRS On Behalf Payments	5,001,467	6,728,516	5,001,467
39	3911, 12, 20,30 - OPEB (Other Post-Employment Benefits)	968,161	891,515	-
39	3932 - SERP (Supplemental Early Retirement Plan)	-	266,763	1,503,608
39	3990 - Retiree Medical Reimbursement	-	-	-
39	3990 - Other Miscellaneous	-	6,976	-
	<b>STAFF BENEFITS TOTAL</b>	<b>47,698,326</b>	<b>47,038,990</b>	<b>46,367,663</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
42	4200 - Books	2,366	547	2,000
43	4300 - Instructional Supplies	275,750	38,899	75,943
44	4400 - Other Instructional Supplies	77,008	46,140	78,574
45	4500 - Non-Instructional Supplies	746,891	1,088,636	1,108,983
46	4600 - Gasoline	47,121	45,531	76,000
47	4700 - Food/Food Supplies	3,007	-	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>1,152,143</b>	<b>1,219,754</b>	<b>1,341,500</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
50	5000 - Expense	31,635	5,916	12,150
51	5100 - Contract for Personal Services	(805,275)	163,638	400,553
52	5200 - Travel, Conference and Training	475,376	351,632	683,601
53	5300 - Dues and Memberships	281,039	303,569	304,586
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	4,249,868	5,571,818	5,891,608
56	5600 - Contracts, Rentals, and Repairs	4,029,411	2,629,456	3,576,025
57	5700 - Legal, Elections, and Audit Expense	548,025	955,452	2,103,300
58	5800 - Other Services, Postage, Advertising	2,576,724	1,917,870	1,796,270
59	5900 - Miscellaneous	1,048	-	100,100
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>11,387,851</b>	<b>11,899,349</b>	<b>14,868,194</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 11**

<b>EXPENDITURES</b>		<b>2023-24 Actuals</b>	<b>2024-25 Unaudited Actuals</b>	<b>2025-26 Proposed Final Budget</b>
<b><u>CAPITAL OUTLAY</u></b>				
<b>62</b>	6200 - Building / Improvements	-	-	-
<b>63</b>	6300 - Library Books	7,692	-	-
<b>64</b>	6400 - Equipment	429,379	30,328	45,205
	<b>CAPITAL OUTLAY TOTAL</b>	<b>437,071</b>	<b>30,328</b>	<b>45,205</b>
<b><u>OTHER OUTGO</u></b>				
<b>73</b>	7300 - Interfund Transfer-All Funds	-	-	-
	7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	1,443,985	2,634,564	3,014,530
	7305 - Interfund Transfer-Fd62 Property & Liability	1,778,949	2,156,569	2,300,000
	7307 - Interfund Transfer-Fd79 Auxiliary Services	-	-	-
	7311 - Interfund Transfer-Fd16 STRS/PERS Future Pension Liab.	-	-	-
	7312 - Interfund Transfer-Fd74 Student Financial Aid	-	-	-
	7313 - Interfund Transfer-Fd41 Capital Outlay	500,000	500,000	500,000
	7317 - Interfund Transfer-Fd69 OPEB	-	-	-
	7390 - Other Outgo	1,337,799	(3,923,215)	-
	7500 - Student Financial Aid	(1,671)	(6,201)	-
	<b>OTHER OUTGO TOTAL</b>	<b>5,059,062</b>	<b>1,361,717</b>	<b>5,814,530</b>
	<b>TOTAL EXPENDITURES</b>	<b>188,222,927</b>	<b>175,092,008</b>	<b>178,926,391</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(11,641,465)</b>	<b>2,171,769</b>	<b>2,743,189</b>
<b>BOARD REQUIRED 6% RESERVE</b>		8,931,124	10,505,520	10,735,583
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		47,665,974	38,173,225	40,686,351
<b>COMMITTED FUND BALANCE</b>		-	-	-
<b>UNCOMMITTED / UNALLOCATED FUND BALANCE</b>		-	-	-
<b>TOTAL ENDING BALANCE</b>		<b>46,506,976</b>	<b>48,678,745</b>	<b>51,421,934</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT**  
**2025-2026 FINAL BUDGET**  
**GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791		Beginning Balance	13,314,642	15,732,249	37,047,660
9795		Adjustments to Beginning Fund Balance	-	1,297,458	-
		Adjusted Beginning Fund Balance	13,314,642	17,029,707	37,047,660
<b>REVENUE</b>					
	<b>FEDERAL REVENUE</b>				
8120	7621	Federal Work Study	465,543	705,431	600,000
8140	6405	TANF	90,004	90,222	90,222
8140	6408	DPSS	96,260	120,265	120,265
8170	1102	VTEA Administration	781,078	924,947	961,959
8190	1214	Teacher Preparation Pipeline	154,610	175,363	-
8190	1924	TSA Officer Education-SBG	-	10,134	-
8190	2652	WINGS-Warrior Initiative	77,408	506,035	2,592,778
8190	6105	Veterans Education Outreach	48,573	630,185	525,567
8190	6107	Annual Reporting Fee	-	28,965	23,557
8190	6400	Community Advancement	72,072	163,211	-
8190	6445	California Apprenticeship Init	-	20,630	-
8190	6428	SBDC-2015 SBA Carryover	-	47,696	-
8190	6486	Foster Care Ed	35,539	37,524	37,524
8190	7120	GAMAAA Growing Apprenticeships	195,228	-	-
8190	7426	SSBCI-St Small Bus Credit Init	-	7,748	100,000
8190	7633	CalFresh Outreach Program	25,386	43,900	-
8190	8116	ARA - Institutional Portion	3,987,387	-	-
8193	6459	Terminal Island-Welding	46,300	279,980	155,000
8199	2153	SEEDS NSF grant	-	134,468	235,131
8199	2183	MESA UCLA CEED	-	23,765	23,765
8199	2651	Workforce Innovation & Opportu	136,607	176,876	-
8199	6204	MediCal Administrative Activity	1,039	43,953	-
8199	6427	Small Bus. Admin	343,190	267,137	358,761
8199	6495	CESMII -SM Workforce Development	-	50,000	-
8199	6523	CSU Monterey Bay -NSF Partners	56,623	10,050	127,776
8199	7126	CADENCE Grant	59,017	45,252	107,700
8199	7127	Warriors STEM Industry Program	187,981	164,942	-
8199	7435	CASCADE Grant	47,489	242,051	-
8199	7449	CA SMLP	-	167,085	1,200,000
8199	7643	Warriors Resource Program	217,918	249,756	285,000
		<b>FEDERAL REVENUE TOTAL</b>	<b>7,125,252</b>	<b>5,367,569</b>	<b>7,545,005</b>
	<b>STATE REVENUE</b>				
8620	1006	Student Equity	8,117,280	9,131,593	7,257,627
8620	1007	LGBTQ+	55,648	330,917	140,007
8620	1008	Asian American Student Achievement Program	36,086	381,600	137,390
8620	1009	Strong Workforce Program Local	1,981,948	3,699,393	1,495,923
8620	1013	Guided Pathways	385,660	69,692	-
8620	1220	Transfer Ed & Articulation	48,695	-	-
8620	1240	CCC Equitable Placemt (AB1705)	-	1,045,336	1,045,336
8620	1415	Zero Textbook Cost ZTC grant	1,000	339,000	217,600
8620	1416	Zero Textbook Cost one time	21,907	158,093	151,675
8620	1417	ZTC-Social Justice	-	400,000	427,368
8620	2217	ARR for AS Degree Nursing(RN)	182,400	163,312	163,312
8620	3101	DSPS	2,041,430	3,069,908	2,468,295
8620	3105	Access-Print & Electronic Info	11,304	11,066	11,066
8620	3106	Deaf & Hard of Hearing	291,866	425,437	40,000
8620	4700	EOPS	2,931,140	4,429,684	3,210,322
8620	4720	NEXTUP	590,967	1,009,255	561,005
8620	4750	EOPS CARE	866,151	829,306	706,699
8620	5009	EEO Best Practices	824	89,174	89,173
8620	5010	Equal Employment Opportunity	126,619	318,106	313,063
8620	5012	Campus Safety Sexual Assault P	4,779	1,050	1,050
8620	6111	AB19Calif. College Promise Grant	2,090,088	2,094,717	1,975,296
8620	6222	Puente Project	29,800	413,681	107,000
8620	6231	Dream Resource Liaison Support	166,961	158,609	140,036
8620	6406	CalWORKs	586,251	939,801	657,573
8620	6412	Career Technical Education	3,925	7,553	-

**EL CAMINO COMMUNITY COLLEGE DISTRICT**  
**2025-2026 FINAL BUDGET**  
**GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
<b>STATE REVENUE (Continued)</b>					
8620	6486	Foster Care Ed	70,924	73,404	73,404
8620	6493	Resource Family Approval Train	-	-	-
8620	6902	Health Services-Mental Health	552,577	475,345	445,522
8620	7402	AEBG 16/17 16-328-13	555,997	491,544	544,231
8620	7404	Adult Ed Healthcare Focused Vo	-	602,670	141,000
8620	7628	BFAP Administration	1,007,615	1,421,209	950,000
8620	7633	CalFresh Outreach Prog	12,331	67,475	-
8620	7634	Retention & Enrollment Outreach-BSS	2,501,252	520,150	418,100
8620	7637	Basic Needs Center	479,868	1,657,782	600,000
8620	7638	Student Food & Housing Support	205,919	652,929	-
8620	8110	COVID 19 Block Grant 2022-23	318,868	9,774,281	-
8620	8345	Systemwide Tech &Data Security	50,000	300,000	-
8620	8346	IT Infrastructure & Cybersecur	244,121	354,218	-
8620	8551	Prof Development - Restricted	1,215	41,794	22,019
8620	8557	Culturally Competent Faculty	4,111	46,324	12,619
8620	8558	CRPP-CulturallyResponsivePedag	-	-	127,565
8650	1010	Strong Workforce Pgm- Regional	995,278	918,493	406,835
8650	1011	Solano - Small Business Sector	-	5,000	-
8650	1040	AA CA Open OnlineLibrary-ED	7,264	-	-
8650	1219	Education Futures Initiative	-	1,473	-
8650	1220	Transfer Ed & Articulation	(23,978)	23,978	-
8650	1409	Enhancing DS PD(CELL)	11,995	32,817	28,804
8650	1410	CELL Bio Lab Grant	-	35	-
8650	1411	Scaling Mastery Learning Grant	32,499	3,874	832
8650	1412	CELL Grant UC Comp Sci	24,861	-	-
8650	1414	Common Course Numbering	-	913,045	913,043
8650	1454	i3 Pilot Grant	1,760	23,836	23,836
8650	2180	MESA Program	273,691	1,219,329	419,393
8650	2650	Library Services Platform	-	19,778	-
8650	2651	Workforce Innovation & Opportu	-	-	175,000
8650	6006	IEPI Innovation&Effectiveness	13,704	3,356	-
8650	6012	Stdnt Trnsfr Achvmnt Rfrm Act	-	565,217	500,000
8650	6207	Education Planning Initiative	8,171	14,243	14,040
8650	6224	Puente Reporting - Carryover	5,839	-	-
8650	6227	Historically Black Colleges/Uni	863,970	3,288,252	2,632,659
8650	6232	NOVA Rising Scholars Network	100,976	270,451	160,000
8650	6235	Current&Former Incarcerated	1	-	-
8650	6400	Community Advancement	5,000	-	-
8650	6434	CapitalInfusionProgram (Go Biz	86,192	125,067	100,000
8650	6445	California Apprenticeship Init	-	-	65,661
8650	6249	RERP-Regional Equity Recovery	-	52,529	-
8650	7422	RSCCD-CTEDDataUnlckd,TechAsstTr	-	20,358	-
8650	7427	TAEP-Technical Assistance Exp	246,345	263,928	250,000
8650	7444	CAI Digital Tech ApprenticePgm	545,402	153,522	827,557
8650	7445	CAI-Bio-Flex Apprentices Pgm	101,593	149,749	196,799
8650	7446	IT-Flex Apprenticeship Grant	108,669	156,103	202,772
8650	7447	CAI-New and Innovative Grant	-	-	120,000
8650	7448	CA Smart Mfg Appr Prjct	-	31,019	38,580
8650	8556	IEPI leadership Development Aw	-	166	-
8680	1098	State Lottery	2,836,969	1,412,121	1,386,973
8690	6222	Puente Project	-	-	195,000
8690	7606	Student Spprt Svc-UMOJA	-	-	75,849
8690	7676	HUNGER FREE CAMPUS	8,738	16,587	-
8699	7623	LAEP-Learning-Aligned Empl Program	45,849	505	-
<b>STATE REVENUE TOTAL</b>			<b>32,878,315</b>	<b>55,680,238</b>	<b>33,384,909</b>
<b>LOCAL REVENUE</b>					
8830	7199	STCW Basic & Advanced	15,935	12,939	11,959
8872	6401	Community Education	508,240	936,973	600,000
8872	6402	El Camino Language AcademyECLA	205,999	202,196	6,802
8876	6900	Student Health Services	-	-	1,095,506
8876	6910	Health Fees-Fall Semester	504,796	527,607	465,000
8876	6920	Health Fees-Spring	465,143	552,794	196,000
8876	6930	Health Fees-Summer	196,546	209,730	196,000

**EL CAMINO COMMUNITY COLLEGE DISTRICT**  
**2025-2026 FINAL BUDGET**  
**GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
<b>LOCAL REVENUE (Continued)</b>					
8881	8080	Parking Services	215	96	-
8881	8081	Parking Fees Permit Machines	21,169	357,544	143,362
8881	8082	Parking Misc. Income	40	-	-
8886	1942	I&T Fire Tech Dontns&Svc Fees	-	12,096	-
8890	1014	Student Engagement Innovation Grant	-	7,900	7,900
8890	1212	LACOE - Head Start Teachers	120,112	92,047	102,246
8890	1413	NASA MITTIC Award	-	4,961	4,961
8890	1808	Journalism grant	1,194	310	310
8890	1944	MTT 101	56	33,209	33,209
8890	2150	TEAGLE-UCLA subaward grant	30,283	-	-
8890	2190	CALearningLabGrant-STEMFaculty	23,781	-	-
8890	5004	Intelecom Distribution	-	684,181	-
8890	6108	2019 American Legion Grant	-	2,328	2,328
8890	6112	SEM Grant Adult Learner-Focuse	-	30,000	-
8890	6150	International Students	2,743	9,911	-
8893	6400	Community Advancement	61,220	-	494,719
8890	6422	SBA Matching Funds- BH Chamber	8,289	33,806	15,500
8890	6431	SBDC Program Income	3,298	3,984	1,694
8890	6478	Cact CA Employee Training Pnl	534,339	624,398	1,473,222
8890	6493	Resource Family Approval Train	756	41,654	38,654
8890	6900	Health Services	14,181	13,810	10,000
8890	7104	Ctr for Customized Training	-	43,684	43,684
8890	7403	SB Adult School 18-19	829,684	587,814	664,000
8890	7410	AARP Foundation grant 18/19	3,827	8,427	-
8890	7411	BackToWork50+	11,377	60,070	25,000
8890	7429	Arconic Foundation Grant	-	180	-
8890	7606	Student Spprt Svc-UMOJA	-	230,867	-
8890	7642	FinancialStability&Innovation	-	13,250	13,250
8890	8082	Parking Misc Income	-	1,659	-
8890	8084	Impound Admin	150	150	-
8890	8085	Citations Moving Violations	422	443	-
8890	8086	Parking Citations-Phoenix Group	-	6,656	-
8890	8089	Livescan Prog. /Campus Police	20	-	-
8890	8340	NACUBO	4,403	22,380	15,000
8890	8558	CRPP-CulturallyResponsivePedag	81,151	173,979	-
8890	8559	REACH Grant	-	45,000	25,000
8893	1830	Foreign Lang Donations	-	1,892	1,892
8893	1832	Japanese Lang Donations	-	1,924	1,924
8893	1833	French Donations	-	2,116	2,116
8893	1834	Spanish Donations	-	2,143	2,143
8893	1930	I&T General Donations	-	1,563	-
8893	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	-	4,882	4,882
8893	2031	Field Trips and Donations	-	36	-
8893	3630	SRC High Tech Donations	-	30,723	61,446
8893	3631	SRC Donations	-	11,499	11,499
8893	3632	RITP Prog Training	-	11,117	11,117
<b>LOCAL REVENUE TOTAL</b>			<b>3,649,369</b>	<b>5,656,929</b>	<b>5,782,325</b>
<b>CONTRIBUTIONS</b>					
FD 12	Obj 8980	6400 Community Advancement	340,115	330,491	-
12	8980	8080 Parking Services	1,103,870	1,804,073	2,514,530
12	8980	8350 Technology Refresh	500,000	500,000	500,000
12	8983	8080 Parking Services	1,079,210	3,243	-
			<b>3,023,195</b>	<b>2,637,807</b>	<b>3,014,530</b>
<b>TOTAL REVENUES</b>			<b>46,676,131</b>	<b>69,342,543</b>	<b>49,726,769</b>



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 12**

<b>EXPENDITURES</b>	<b>2023-24 Actuals</b>	<b>2024-25 Unaudited Actuals</b>	<b>2025-26 Proposed Final Budget</b>
<b><u>ACADEMIC SALARIES</u></b>			
1100 - Regular Schedule, Teaching	-	58,850	42,705
1200 - Regular Schedule, Non-Teaching	3,009,858	4,942,234	3,623,919
1300 - Other Schedule, Teaching	112,951	125,595	105,500
1400 - Other Schedule, Non-Teaching	3,335,714	3,526,007	3,450,772
<b>ACADEMIC SALARIES TOTAL</b>	<b>6,458,523</b>	<b>8,652,687</b>	<b>7,222,896</b>
<b><u>CLASSIFIED SALARIES</u></b>			
2100 - Full Time	8,329,153	9,426,838	9,163,678
2200 - Instructional Aides	446,927	553,789	964,589
2300 - Student Help, Hourly and Overtime	4,849,753	4,462,605	4,089,530
<b>CLASSIFIED SALARIES TOTAL</b>	<b>13,625,833</b>	<b>14,443,232</b>	<b>14,217,797</b>
<b><u>STAFF BENEFITS</u></b>			
3000 - Employee Benefits	-	-	-
3100 - State Teachers' Retirement	907,468	1,313,816	1,025,909
3200 - Public Employees' Retirement	2,310,182	2,753,008	2,827,362
3300 - Social Security - OASDI/Medicare	977,678	1,083,950	1,196,487
3400 - Health and Welfare - Medical	1,520,345	2,029,915	1,769,477
3500 - Unemployment Insurance	9,378	10,637	30,277
3600 - Workers' Compensation Insurance	458,811	517,696	443,015
3700 - Cash in Lieu of Insurance	15,645	24,815	8,288
3800 - Other Benefits	79,301	72,691	79,838
3900 - STRS On Behalf Payments/OPEB	155,444	175,920	167,610
<b>STAFF BENEFITS TOTAL</b>	<b>6,434,250</b>	<b>7,982,448</b>	<b>7,548,262</b>
<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>			
4100 - Textbooks	17,549	22,769	-
4200 - Books	5,206	17,231	22,600
4300 - Instructional Supplies	1,317,074	1,531,760	7,587,442
4400 - Other Instructional Supplies	2,655	14,409	16,000
4500 - Non-Instructional Supplies	890,977	650,021	722,443
4700 - Food/Food Supplies	2,385	-	-
<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>2,235,846</b>	<b>2,236,191</b>	<b>8,348,485</b>
<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>			
5100 - Contract for Personal Services	5,207,479	3,855,518	6,877,159
5200 - Travel, Conference and Training	522,589	789,125	1,160,290
5300 - Dues and Memberships	27,550	67,274	77,096
5400 - Insurance	-	-	-
5500 - Utilities and Housekeeping Services	-	642	4,000
5600 - Contracts, Rentals, and Repairs	457,709	1,203,819	243,758
5700 - Legal, Elections, and Audit Expense	93,858	32,001	200,000
5800 - Other Services, Postage, Advertising	1,853,668	1,203,620	1,125,329
5900 - Miscellaneous	1,129	591	18,761
<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>8,163,982</b>	<b>7,152,590</b>	<b>9,706,393</b>
<b><u>CAPITAL OUTLAY</u></b>			
6100 - Site Improvements	-	42,238	81,816
6200 - Buidlings	372,757	567,040	-
6300 - Library Books	123,998	109,088	161,000
6400 - Equipment	2,539,663	3,581,310	1,996,197
<b>CAPITAL OUTLAY TOTAL</b>	<b>3,036,418</b>	<b>4,299,676</b>	<b>2,239,013</b>

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL FUND UNRESTRICTED - FUND 12**

<b>ENDING FUND BALANCE</b>	<b>2023-24 Actuals</b>	<b>2024-25 Unaudited Actuals</b>	<b>2025-26 Proposed Final Budget</b>
<b><u>OTHER OUTGO</u></b>			
7301 - Interfund Transfer-Fd 12	1,079,210	-	-
7312 - Interfund Transfer-Fd 74	2,350,110	2,706,209	1,425,973
7316 - Interfund Transfers-Fd 51	217,946	-	-
7500 - Student Financial Aid	-	-	128,500
7600 - Other Payments To/For Students	-	1,040,009	1,175,355
7630 - Bus Passes and Meal Services	248,922	432,630	338,500
7631 - Child Care Payments	8,704	707	15,281
7632 - Transportation Services	210,000	179,400	140,000
7634 - Student Transportation Rental	-	2,723	3,000
7635 - Student Fees/Stipends	21,238	12,314	-
7637 - Student Stipends	(2,750)	6,000	6,000
7639 - Student Incentive Account	170,296	177,774	56,677
<b>OTHER OUTGO TOTAL</b>	<b>4,303,675</b>	<b>4,557,766</b>	<b>3,289,286</b>
<b>TOTAL EXPENDITURES</b>	<b>44,258,525</b>	<b>49,324,590</b>	<b>52,572,132</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>2,417,607</b>	<b>20,017,953</b>	<b>(2,845,363)</b>
<b>LEGALLY RESTRICTED FUND BALANCE</b>	<b>15,732,249</b>	<b>37,047,660</b>	<b>34,202,297</b>
<b>UNCOMMITTED FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>	<b>15,732,249</b>	<b>37,047,660</b>	<b>34,202,297</b>

Draft

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
STRS/PERS FUTURE LIABILITIES - FUND 16**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
<b>Beginning Balance</b>		<b>3,850,244</b>	<b>3,850,244</b>	<b>3,921,699</b>
<b><u>REVENUE</u></b>				
	<b><u>LOCAL REVENUE</u></b>			
8860	Interest Income	-	71,455	-
	<b>LOCAL REVENUE TOTAL</b>	<b>-</b>	<b>71,455</b>	<b>-</b>
	<b><u>CONTRIBUTIONS</u></b>	<b>-</b>	<b>-</b>	<b>-</b>
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>-</b>	<b>71,455</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
	<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>			
45	4500 - Non-Instructional Supplies	-	-	-
	<b><u>OTHER OUTGO</u></b>			
73	7300 - Interfund Transfer	-	-	3,850,244
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>-</b>	<b>3,850,244</b>
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>3,850,244</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>-</b>	<b>71,455</b>	<b>(3,850,244)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>-</b>	<b>3,921,699</b>	<b>71,455</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>3,850,244</b>	<b>3,921,699</b>	<b>71,455</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	23,707,701	23,048,052	22,775,894
9795	Adjustments to Beginning Fund Balance	(7,689,250)	41,299	
	Adjusted Beginning Fund Balance	16,018,451	23,089,351	22,775,894
<b>REVENUE</b>				
	<b>STATE REVENUE</b>			
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8620	Categorical Apportionments	85,787	-	-
8652	Sched Maint & Spec Rep Program	-	-	-
8655	State Bond Remib (Music Building)	-	-	-
	<b>STATE REVENUE TOTAL</b>	<b>85,787</b>	<b>-</b>	<b>-</b>
	<b>LOCAL REVENUE</b>			
8852	Special Event Leases	12,661	-	-
8856	Insurance Settlement	-	-	-
8860	Interest And Investment Income	1,229,343	879,179	750,000
8885	Out of Country Tuition	304,054	327,923	343,000
	<b>LOCAL REVENUE TOTAL</b>	<b>1,546,058</b>	<b>1,207,101</b>	<b>1,093,000</b>
	<b>CONTRIBUTIONS</b>			
8980	Contr. from FD11	-	500,000	500,000
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL REVENUES</b>		<b>1,631,845</b>	<b>1,707,101</b>	<b>1,593,000</b>
<b>EXPENDITURES</b>				
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
43	4300 - Instructional Supplies	-	-	6,845,409
44	4400 - Repairs Parts & Supplies	10,676	-	-
45	4500 - Non-Instructional Supplies	246,329	31,449	25,000
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>257,005</b>	<b>31,449</b>	<b>6,870,409</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
51	5100 - Contract for Personal Services	(289,365)	-	-
55	5500 - Utilities and Housekeeping Services	-	-	-
56	5600 - Contracts, Rentals, and Repairs	96,954	69,083	135,933
56	5660 - Repairs-Non-instructional	(484,839)	77,605	493,819
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	125,188	103,814	68,440
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>(552,062)</b>	<b>250,502</b>	<b>698,192</b>
	<b>CAPITAL OUTLAY</b>			
61	6100 - Site Improvements	(842,723)	4,430	2,771,778
62	6200 - Buildings	(3,190,629)	1,024,663	5,687,548
64	6400 - Equipment	(1,069,348)	709,514	3,401,055
	<b>CAPITAL OUTLAY TOTAL</b>	<b>(5,102,699)</b>	<b>1,738,607</b>	<b>11,860,381</b>
<b>TOTAL EXPENDITURES</b>		<b>(5,397,756)</b>	<b>2,020,558</b>	<b>19,428,982</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>7,029,601</b>	<b>(313,457)</b>	<b>(17,835,982)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>23,048,052</b>	<b>22,775,894</b>	<b>4,939,913</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>23,048,052</b>	<b>22,775,894</b>	<b>4,939,913</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	59,895,485	31,520,177	73,216,388
9795	Adjustments to Beginning Fund Balance	919,360	(766,046)	-
	Adjusted Beginning Fund Balance	60,814,845	30,754,131	73,216,388
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8857	Legal Settlement Income	-	-	-
8860	Interest And Investment Income	2,720,984	2,639,028	1,900,000
	<b>LOCAL REVENUE TOTAL</b>	<b>2,720,984</b>	<b>2,639,028</b>	<b>1,900,000</b>
	<b>CONTRIBUTIONS</b>			
8940	Sale of Bonds	-	49,684,925	-
8992	Contributions from Fd 47	-	-	-
8993	Contributions from Fd 48	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>49,684,925</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>2,720,984</b>	<b>52,323,953</b>	<b>1,900,000</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
	2100 - Full Time	287,809	268,089	649,744
	2300 - Student Help, Hourly and Overtime	5,262	1,820	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>293,071</b>	<b>269,909</b>	<b>649,744</b>
	<b>STAFF BENEFITS</b>			
	3200 - Public Employees' Retirement	75,886	72,049	182,468
	3300 - Social Security - OASDI/Medicare	21,682	19,094	49,710
	3400 - Health and Welfare - Medical	57,165	52,010	79,665
	3500 - Unemployment Insurance	144	115	866
	3600 - Workers' Compensation Insurance	6,812	6,257	13,646
	3700 - Cash in Lieu of Insurance	168	-	-
	3900 - STRS On Behalf Payments	2,051	2,164	5,200
	<b>STAFF BENEFITS TOTAL</b>	<b>163,908</b>	<b>151,689</b>	<b>331,555</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
	4500 - Non-Instructional Supplies	4,719	-	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>4,719</b>	<b>-</b>	<b>-</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
	5100 - Contract for Personal Services	467,921	486,184	155,107
	5400 - Insurance	525,436	77,667	98,936
	5400 - Utilities And Housekeeping Services	2,912	-	-
	5600 - Rents / Leases And Repairs	959,316	-	7,441
	5700 - Legal, Elections, and Audit Expense	114,866	17,904	131,290
	5800 - Other Services, Postage, Advertising	(327,664)	86,589	172,013
	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>1,742,787</b>	<b>668,344</b>	<b>564,787</b>
	<b>CAPITAL OUTLAY</b>			
	6100 - Site Improvements	8,129,647	6,032,472	14,090,129
	6200 - Buildings	15,932,471	1,408,922	19,534,204
	6400 - Equipment	5,749,051	1,330,360	2,213,279
	<b>CAPITAL OUTLAY TOTAL</b>	<b>29,811,168</b>	<b>8,771,755</b>	<b>35,837,612</b>
	<b>OTHER OUTGO</b>			
	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>32,015,652</b>	<b>9,861,696</b>	<b>37,383,698</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(29,294,668)</b>	<b>42,462,257</b>	<b>(35,483,698)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>31,520,177</b>	<b>73,216,388</b>	<b>37,732,690</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>31,520,177</b>	<b>73,216,388</b>	<b>37,732,690</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
SAFETY TRAINING CENTER - FUND 49**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
Beginning Balance		9,550,814	11,043,586	11,457,942
<b><u>REVENUE</u></b>				
	<b><u>STATE REVENUE</u></b>			
8608	One Time Appropriation	-	-	-
	<b>STATE REVENUE TOTAL</b>	-	-	-
	<b><u>LOCAL REVENUE</u></b>			
8860	Interest And Investment Income	502,403	422,406	380,000
	<b>LOCAL REVENUE TOTAL</b>	<b>502,403</b>	<b>422,406</b>	<b>380,000</b>
<b>TOTAL REVENUES</b>		<b>502,403</b>	<b>422,406</b>	<b>380,000</b>
<b><u>EXPENDITURES</u></b>				
	<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>			
	5100 - Contract for Personal Services	(96,123)	-	25,000
	5700 - Legal, Elections, and Audit Expense	(63,851)	-	30,000
	5800 - Other Services, Postage, Advertising	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>(159,975)</b>	<b>-</b>	<b>55,000</b>
	<b><u>CAPITAL OUTLAY</u></b>			
	6200 - Buildings	(830,394)	8,050	9,945,000
	<b>CAPITAL OUTLAY TOTAL</b>	<b>(830,394)</b>	<b>8,050</b>	<b>9,945,000</b>
<b>TOTAL EXPENDITURES</b>		<b>(990,369)</b>	<b>8,050</b>	<b>10,000,000</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>1,492,772</b>	<b>414,356</b>	<b>(9,620,000)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>11,043,586</b>	<b>11,457,942</b>	<b>1,837,942</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>11,043,586</b>	<b>11,457,942</b>	<b>1,837,942</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
BOOK STORE FUND - FUND 51**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	4,077,695	6,347,439	-
9795	Adjustments to Beginning Fund Balance	-	(217,264)	-
	Adjusted Beginning Fund Balance	4,077,695	6,130,175	-
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Sales	1,820,773	-	-
8860	Interest And Investment Income	94,214	300,057	-
8800	Other Local Income	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<b>1,914,987</b>	<b>300,057</b>	<b>-</b>
	<b>CONTRIBUTIONS</b>			
8980	Contr. from Other Funds	-	-	-
8983	Contr. from Fd 12	2,636,455	217,945	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>2,636,455</b>	<b>217,945</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>4,551,442</b>	<b>518,002</b>	<b>-</b>
<b>EXPENDITURES</b>				
	<b>PURCHASES, EXPEDITURES/APPROPRIATIONS</b>			
	Purchases	1,337,459	1,067	-
	Freight In	53,033	-	-
	Freight Out	21,073	-	-
	<b>PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL</b>	<b>1,411,565</b>	<b>1,067</b>	<b>-</b>
	<b>SALARIES &amp; BENEFITS</b>			
	Payroll	545,212	695,229	-
	Fringe Benefits	217,112	253,128	-
	<b>SALARIES &amp; BENEFITS TOTAL</b>	<b>762,324</b>	<b>948,357</b>	<b>-</b>
	<b>OPERATING EXPENSES</b>			
	VISA / MasterCard	50,434	-	-
	Other	57,375	1,496	-
	<b>OPERATING EXPENSES TOTAL</b>	<b>107,809</b>	<b>1,496</b>	<b>-</b>
	<b>NON-OPERATING EXPENSES</b>			
	Auxiliary Services Support	-	-	-
	Security	-	-	-
	Other Outgo	-	5,697,257	-
	Other (Clear Prior Years Payroll Liability)	-	-	-
	<b>NON-OPERATING EXPENSES TOTAL</b>	<b>-</b>	<b>5,697,257</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>2,281,698</b>	<b>6,648,177</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>2,269,744</b>	<b>(6,130,175)</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>6,347,439</b>	<b>-</b>	<b>-</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>6,347,439</b>	<b>-</b>	<b>-</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
WORKERS COMP FUND - FUND 61**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	1,361,339	2,617,962	2,638,178
9795	Adjustments to Beginning Fund Balance	-	453,703	-
	Adjusted Beginning Fund Balance	1,361,339	3,071,666	2,638,178
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8860	Interest Income	11,320	7,922	12,000
8890	Other Local Income	3,425,429	3,336,852	2,938,948
	<b>LOCAL REVENUE TOTAL</b>	<b>3,436,749</b>	<b>3,344,774</b>	<b>2,950,948</b>
	<b>CONTRIBUTIONS</b>			
8980	Contr. from FD12	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>3,436,749</b>	<b>3,344,774</b>	<b>2,950,948</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
21	2100 - Full Time	81,779	396,176	129,834
23	2100 -SW, TNC, Hourly	-	-	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>81,779</b>	<b>396,176</b>	<b>129,834</b>
	<b>STAFF BENEFITS</b>			
32	3200 - Public Employees' Retirement	21,819	104,159	38,666
33	3300 - Social Security - OASDI/Medicare	6,258	29,983	9,936
34	3400 - Health and Welfare - Medical	10,360	39,991	11,150
35	3500 - Unemployment Insurance	41	196	67
36	3600 - Workers' Compensation Insurance	1,898	9,195	2,728
37	3700 - Cash in Lieu of Insurance	210	420	-
39	3900 - STRS On Behalf Payments	654	3,169	1,041
	<b>STAFF BENEFITS TOTAL</b>	<b>41,240</b>	<b>187,113</b>	<b>63,588</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
54	5400 - Insurance	2,056,745	3,180,505	3,180,703
56	5600 - Lease-Copiers	-	-	-
58	5800 - Other Services, Postage, Advertising	361	14,468	10,000
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>2,057,106</b>	<b>3,194,973</b>	<b>3,190,703</b>
	<b>OTHER OUTGO</b>			
73	7300 - Interfund Transfer Out	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>2,180,126</b>	<b>3,778,262</b>	<b>3,384,125</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>1,256,623</b>	<b>(433,488)</b>	<b>(433,177)</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>2,617,962</b>	<b>2,638,178</b>	<b>2,205,001</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>2,617,962</b>	<b>2,638,178</b>	<b>2,205,001</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	1,462,427	1,591,852	1,596,097
9795	Adjustments to Beginning Fund Balance	-	-	-
	Adjusted Beginning Fund Balance	1,462,427	1,591,852	1,596,097
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Other Local Income	-	-	-
8860	Interest Income	41,676	32,814	6,000
8890	Other Local Income	1,778,949	2,156,569	2,300,000
	<b>LOCAL REVENUE TOTAL</b>	<b>1,820,625</b>	<b>2,189,383</b>	<b>2,306,000</b>
	<b>CONTRIBUTIONS</b>			
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>1,820,625</b>	<b>2,189,383</b>	<b>2,306,000</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
21	2100 - Full Time	-	-	264,865
23	2300 - Student Help, Hourly and Overtime	6,292	66,701	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>6,292</b>	<b>66,701</b>	<b>264,865</b>
	<b>STAFF BENEFITS</b>			
32	3200 - Public Employees' Retirement	-	2,523	78,877
33	3300 - Social Security - OASDI/Medicare	349	4,469	20,263
34	3400 - Health and Welfare - Medical	-	-	20,277
35	3500 - Unemployment Insurance	2	29	133
36	3600 - Workers' Compensation Insurance	146	1,548	5,563
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	50	534	2,119
	<b>STAFF BENEFITS TOTAL</b>	<b>548</b>	<b>9,103</b>	<b>127,232</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	50,534	9,444	16,000
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>50,534</b>	<b>9,444</b>	<b>16,000</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
54	5400 - Insurance	1,604,010	1,963,391	1,645,277
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Othr Services & Expenses	22,541	35,271	39,316
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>1,626,551</b>	<b>1,998,663</b>	<b>1,684,593</b>
	<b>CAPITAL OUTLAY</b>			
64	6400 - Equipment	7,275	101,227	41,700
	<b>CAPITAL OUTLAY TOTAL</b>	<b>7,275</b>	<b>101,227</b>	<b>41,700</b>
	<b>OTHER OUTGO</b>			
73	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,691,200</b>	<b>2,185,138</b>	<b>2,134,390</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>129,425</b>	<b>4,245</b>	<b>171,610</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>1,591,852</b>	<b>1,596,097</b>	<b>1,767,707</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>1,591,852</b>	<b>1,596,097</b>	<b>1,767,707</b>

**Notes:**

<sup>(1)</sup> - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
DENTAL SELF-INSURANCE FUND - FUND 63**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	(29,787)	(75,232)	-
9795	Adjustments to Beginning Fund Balance	-	-	-
	Adjusted Beginning Fund Balance	(29,787)	(75,232)	-
<b><u>REVENUE</u></b>				
	<b><u>FEDERAL REVENUE</u></b>			
8199	Federal Grant Income	-	-	-
	<b>FEDERAL REVENUE TOTAL</b>	-	-	-
	<b><u>STATE REVENUE</u></b>			
8692	STRS On-Behalf payments revenue	-	-	-
	<b>STATE REVENUE TOTAL</b>	-	-	-
	<b><u>LOCAL REVENUE</u></b>			
8800	Other Local Income	-	75,352	-
8860	Interest Income	-	-	-
8890	Other Local	593,530	902,268	902,270
	<b>LOCAL REVENUE TOTAL</b>	<b>593,530</b>	<b>977,620</b>	<b>902,270</b>
	<b><u>CONTRIBUTIONS</u></b>			
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	-	-	-
<b>TOTAL REVENUES</b>		<b>593,530</b>	<b>977,620</b>	<b>902,270</b>
<b><u>EXPENDITURES</u></b>				
	<b><u>BOOKS, SUPPLIES AND MATERIALS</u></b>			
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	-	-	-
	<b><u>CONTRACT SERVICES AND OPERATING EXPENSES</u></b>			
54	5400 - Insurance	-	-	-
55	5500 - Other Operating Expenses	-	-	-
57	5700 - Legal Fees	638,975	902,388	-
58	5800 - Other Services and Expenses	-	-	902,270
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>638,975</b>	<b>902,388</b>	<b>902,270</b>
	<b><u>CAPITAL OUTLAY</u></b>			
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
	<b>CAPITAL OUTLAY TOTAL</b>	-	-	-
	<b><u>OTHER OUTGO</u></b>			
73	7300 - Interfund Transfer	-	-	-
	<b>OTHER OUTGO TOTAL</b>	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>638,975</b>	<b>902,388</b>	<b>902,270</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>(45,445)</b>	<b>75,232</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>(75,232)</b>	<b>-</b>	<b>-</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>(75,232)</b>	<b>-</b>	<b>-</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	31,011,464	34,074,564	37,471,723
9795	Adjustments to Beginning Fund Balance			
	Adjusted Beginning Fund Balance	31,011,464	34,074,564	37,471,723
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Other Local Income			
8860	Interest Income	251,857	430,681	175,000
8890	Other Local Income	2,960,723	3,128,039	1,535,122
	<b>LOCAL REVENUE TOTAL</b>	<b>3,212,581</b>	<b>3,558,721</b>	<b>1,710,122</b>
	<b>CONTRIBUTIONS</b>	-	-	-
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>3,212,581</b>	<b>3,558,721</b>	<b>1,710,122</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>STAFF BENEFITS</b>			
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - Other Costs	-	-	-
	<b>STAFF BENEFITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
58	5800 - Other Services, Postage, Advertising	149,481	161,561	175,000
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>149,481</b>	<b>161,561</b>	<b>175,000</b>
<b>TOTAL EXPENDITURES</b>		<b>149,481</b>	<b>161,561</b>	<b>175,000</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>3,063,099</b>	<b>3,397,160</b>	<b>1,535,122</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>34,074,564</b>	<b>37,471,723</b>	<b>39,006,845</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>34,074,564</b>	<b>37,471,723</b>	<b>39,006,845</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
ASSOCIATED STUDENT BODY FUND - FUND 71**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	1,130,753	1,376,744	1,711,407
9795	Adjustments to Beginning Fund Balance	-	(10,904)	(14,430)
	Adjusted Beginning Fund Balance	1,130,753	1,365,841	1,696,977
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Other Local Income	542,631	583,128	1,018,048
8846	Fundraising-Other	-	-	-
8860	Interest Income	51,416	45,931	22,000
8893	Miscellaneous Revenue	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<b>594,047</b>	<b>629,060</b>	<b>1,040,048</b>
	<b>CONTRIBUTIONS</b>			
8980	Contribution from FD72	-	-	-
8988	Contribution from Fd 79	-	91,303	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>91,303</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>594,047</b>	<b>720,363</b>	<b>1,040,048</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
21	2100 - Full Time	49,077	32,988	110,700
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	884	1,549	16,680
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>49,961</b>	<b>34,536</b>	<b>127,380</b>
	<b>STAFF BENEFITS</b>			
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	13,062	8,891	29,620
33	3300 - Social Security - OASDI/Medicare	3,780	2,595	8,640
34	3400 - Health and Welfare - Medical	5,373	6,011	21,250
35	3500 - Unemployment Insurance	25	17	74
36	3600 - Workers' Compensation Insurance	1,160	802	2,890
37	3700 - Cash in Lieu of Insurance	336	336	900
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	400	276	1,246
	<b>STAFF BENEFITS TOTAL</b>	<b>24,135</b>	<b>18,927</b>	<b>64,620</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
45	4500 - Non-Instructional Supplies	227,930	139,879	374,948
46	4600 - Gasoline	-	-	-
47	4700 - Food/Food Supplies	-	100,636	226,965
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>227,930</b>	<b>240,515</b>	<b>601,913</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
51	5100 - Contract for Personal Services	-	6,525	5,000
52	5200 - Travel, Conference and Training	9,101	27,539	55,275
53	5300 - Benefits	-	-	-
56	5600 - Contracts, Rentals, and Repairs	6,011	3,777	26,624
57	5700 - Student Financial Aid	-	-	-
58	5800 - Other Services, Postage, Advertising	2,461	29,713	70,605
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>17,573</b>	<b>67,554</b>	<b>157,504</b>
	<b>CAPITAL OUTLAY</b>			
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	20,000
	<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
	<b>OTHER OUTGO</b>			
73	7300 - Interfund Transfer	28,455	13,264	15,000
	<b>OTHER OUTGO TOTAL</b>	<b>28,455</b>	<b>13,264</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>		<b>348,056</b>	<b>374,797</b>	<b>986,417</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>245,991</b>	<b>345,566</b>	<b>53,631</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>1,376,744</b>	<b>1,711,407</b>	<b>1,750,608</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>1,376,744</b>	<b>1,711,407</b>	<b>1,750,608</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
STUDENT REPRESENTATION FEES FUND - FUND 72**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	204,231	282,031	305,645
9795	Adjustments to Beginning Fund Balance	-		
	Adjusted Beginning Fund Balance	204,231	282,031	305,645
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Other Local Income	106,515	116,485	216,425
8860	Interest Income	21,377	12,014	6,300
8890	Other Local Income	-	2,679	-
	<b>LOCAL REVENUE TOTAL</b>	<b>127,892</b>	<b>131,178</b>	<b>222,725</b>
	<b>CONTRIBUTIONS</b>	-	-	-
8980	Contribution from FD72	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>127,892</b>	<b>131,178</b>	<b>222,725</b>
<b>EXPENDITURES</b>				
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	1,049	2,655	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>1,049</b>	<b>2,655</b>	<b>-</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	13,140	19,444	38,325
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Advocacy Activities-ASO Rep	4,098	3,041	6,000
58	5800 - Other Services, Postage, Advertising	31,805	53,258	85,000
64	6400 - Equipment (Capitalized)	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>49,043</b>	<b>75,743</b>	<b>129,325</b>
	<b>OTHER OUTGO</b>			
73	7300 - Other Outgo / Transfers Out	-	29,165	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	72,800
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>29,165</b>	<b>72,800</b>
<b>TOTAL EXPENDITURES</b>		<b>50,092</b>	<b>107,563</b>	<b>202,125</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>77,800</b>	<b>23,614</b>	<b>20,600</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>282,031</b>	<b>305,645</b>	<b>326,245</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>282,031</b>	<b>305,645</b>	<b>326,245</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
STUDENT FINANCIAL AID FUND - FUND 74**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	(65,998)	6,724,121	7,035,832
9795	Adjustments to Beginning Fund Balance	-	41,009	(3,534,648)
	Adjusted Beginning Fund Balance	(65,998)	6,765,130	3,501,184
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8140	TANF / Temp Asst for Needy Fam	-	-	-
8150	Student Financial Aid	31,573,082	42,369,965	39,931,221
8190	Other Federal Revenues	-	-	-
8195	SFA Federal Revenue Holding	14,044	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<b>31,587,126</b>	<b>42,369,965</b>	<b>39,931,221</b>
<b>LOCAL REVENUE</b>				
8860	Local Revenue	396,681	267,150	-
8860	Interest And Investment Income	-	-	-
	<b>LOCAL REVENUE TOTAL</b>	<b>396,681</b>	<b>267,150</b>	<b>-</b>
<b>STATE REVENUE</b>				
8600	State Grant Income	-	167	-
8620	Categorical Apportionments	6,463,017	13,070,835	8,572,627
8650	Reimbursed Categorical Program	13,639,085	1,793,785	(4,758,013)
8663	Sallie Mae-Private Stdnt Loans	3,400	-	-
	<b>STATE REVENUE TOTAL</b>	<b>20,105,502</b>	<b>14,864,787</b>	<b>3,814,614</b>
<b>CONTRIBUTIONS</b>				
8980	Contribution from General Fund	-	-	-
8983	Contribution from Restricted General Fund	2,350,110	2,706,209	1,425,973
8985	Contribution from FD72	-	29,165	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>2,350,110</b>	<b>2,735,374</b>	<b>1,425,973</b>
<b>CONTRIBUTIONS</b>				
8980	Contr. from FD11	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>54,439,419</b>	<b>60,237,275</b>	<b>45,171,808</b>
<b>EXPENDITURES</b>				
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
43	4300 - Instructional Supplies	-	-	(982,291)
46	4500/4600 - Non-Instructional Supplies/Gasoline	-	-	(982,291)
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>-</b>	<b>-</b>	<b>(982,291)</b>
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	-	-	-
53	5300 - Dues and Memberships	-	-	-
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	-	-	-
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	17,322	33,166	-
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>17,322</b>	<b>33,166</b>	<b>-</b>
<b>OTHER OUTGO</b>				
75	7500 - Scholarships	47,391,230	59,657,631	45,957,733
76	7600 - Other Payments to/for Students	240,748	275,777	196,366
	<b>OTHER OUTGO TOTAL</b>	<b>47,631,978</b>	<b>59,933,408</b>	<b>46,154,099</b>
	<b>TOTAL EXPENDITURES</b>	<b>47,649,301</b>	<b>59,966,573</b>	<b>45,171,808</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>6,790,119</b>	<b>270,702</b>	<b>-</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>6,724,121</b>	<b>7,035,832</b>	<b>3,501,184</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>6,724,121</b>	<b>7,035,832</b>	<b>3,501,184</b>

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT**  
**2025-2026 FINAL BUDGET**  
**AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Balance	1,246,481	1,467,980	5,102,824
9795	Adjustments to Beginning Fund Balance	-	-	-
	Adjusted Beginning Fund Balance	1,246,481	1,467,980	5,102,824
<b>REVENUE</b>				
	<b>LOCAL REVENUE</b>			
8800	Other Local Income	116,019	114,793	71,100
8841	Food Service Commission	-	-	-
8860	Interest Income	60,101	55,506	300,000
8890	Other Local Income	-	4,705	1,000
8893	Miscellaneous Revenue	157,682	160,404	138,000
	<b>LOCAL REVENUE TOTAL</b>	<b>333,802</b>	<b>335,408</b>	<b>510,100</b>
	<b>CONTRIBUTIONS</b>			
8980	Contribution from Restricted General Fund	-	-	-
8994	Contribution from Fund 81	78,814	1,116	-
8996	Contribution from Fund 51	-	4,000,000	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>78,814</b>	<b>4,001,116</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>412,616</b>	<b>4,336,524</b>	<b>510,100</b>
<b>EXPENDITURES</b>				
	<b>ACADEMIC SALARIES</b>			
14	1400 - Other Schedule, Non-Teaching	-	602	-
	<b>ACADEMIC SALARIES TOTAL</b>	<b>-</b>	<b>602</b>	<b>-</b>
	<b>CLASSIFIED SALARIES</b>			
21	2100 - Full Time	-	250,033	335,591
23	2300 - Student Help, Hourly and Overtime	83,107	92,347	133,500
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>83,107</b>	<b>342,380</b>	<b>469,091</b>
	<b>STAFF BENEFITS</b>			
31	3120 - State Teachers' Retirement	-	100	-
32	3200 - Public Employees' Retirement	1,576	68,716	101,793
33	3300 - Social Security - OASDI/Medicare	5,802	25,745	44,049
34	3400 - Health and Welfare - Medical	-	37,617	54,928
35	3500 - Unemployment Insurance	38	169	244
36	3600 - Workers' Compensation Insurance	1,929	7,964	10,123
37	3700 - Cash in Lieu of Insurance	-	420	-
38	3800 - Other Benefits	-	23	-
39	3900 - STRS On Behalf Payments	665	2,761	4,388
	<b>STAFF BENEFITS TOTAL</b>	<b>10,008</b>	<b>143,513</b>	<b>215,525</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
43	4300 - Instructional Supplies	4,598	10,948	242,200
44	4400 - Repair Parts Non Instructional	-	-	200
45	4500 - Non-Instructional Supplies	21,820	49,422	370,918
47	4700 - Food / Food Supplies	-	640	390,000
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>26,418</b>	<b>61,010</b>	<b>1,003,318</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
51	5100 - Contract for Personal Services	40,235	30,478	-
52	5200 - Travel, Conference and Training	8,426	-	50
55	5500 - Utilities and Housekeeping Services	-	-	300
56	5600 - Contracts, Rentals, and Repairs	1,500	1,500	122,850
58	5800 - Other Services, Postage, Advertising	18,114	10,082	492,212
59	5900 - Miscellaneous	3,309	1,795	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>71,584</b>	<b>43,855</b>	<b>615,412</b>
	<b>CAPITAL OUTLAY</b>			
62	6200 - Buildings	-	14,498.82	-
64	6400 - Equipment	-	1,275.30	-
	<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>15,774.12</b>	<b>-</b>
	<b>OTHER OUTGO</b>			
73	7300 - Contribution to Other Funds	-	94,546	-
75	7500 - Scholarships	-	-	69,000
76	7600 - Other Payments to/for Students	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>-</b>	<b>94,546</b>	<b>69,000</b>
<b>TOTAL EXPENDITURES</b>		<b>191,117</b>	<b>701,680</b>	<b>2,372,346</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>221,499</b>	<b>3,634,844</b>	<b>(1,862,246)</b>

EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
AUXILIARY SERVICES FUND - FUND 79

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
RESERVE FOR CONTINGENCIES <sup>(1)</sup>		1,467,980	5,102,824	3,240,578
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		1,467,980	5,102,824	3,240,578

**Notes:**

*(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.*

Draft



**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
STUDENT ORGANIZATIONS FUND - FUND 81**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Fund Balance	158,092	102,662	183,475
9795	Adjustment to Beginning Fund Balance	-	87,041	-
	Beginning Balance	158,092	189,703	183,475
<b>REVENUE</b>				
<b>LOCAL REVENUE</b>				
8800	Other Local Income	10,312	5,702	16,250
8860	Interest Income	6,728	3,761	3,000
	LOCAL REVENUE TOTAL	17,040	9,463	19,250
<b>CONTRIBUTIONS</b>				
8980	Contribution from Restricted General Fund	-	-	-
8989	Contribution from Fund 71	28,455	13,264	-
	CONTRIBUTIONS TOTAL	28,455	13,264	-
<b>TOTAL REVENUES</b>		45,495	22,727	19,250
<b>EXPENDITURES</b>				
<b>CLASSIFIED SALARIES</b>				
21	2100 - Full Time	-	-	-
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	330	369	-
26	2300 - Student Help, Hourly and Overtime	-	-	-
29	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	330	369	-
<b>STAFF BENEFITS</b>				
30	3000 - Employee Benefits	-	-	-
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	-	-	-
33	3300 - Social Security - OASDI/Medicare	25	25	-
34	3400 - Health and Welfare - Medical	-	-	-
35	3500 - Unemployment Insurance	8	9	-
36	3600 - Workers' Compensation Insurance	3	3	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	-	-	-
	STAFF BENEFITS TOTAL	36	36	-
<b>BOOKS, SUPPLIES AND MATERIALS</b>				
45	4500 - Non-Instructional Supplies	21,746	27,434	19,250
	BOOKS, SUPPLIES AND MATERIALS TOTAL	21,746	27,434	19,250
<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>				
56	5600 - Contracts, Rentals, and Repairs	-	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	-	-	-
<b>CAPITAL OUTLAY</b>				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	-	-	-
<b>OTHER OUTGO</b>				
73	7300 - Contribution to Other Funds	78,814	1,116	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	78,814	1,116	-
<b>TOTAL EXPENDITURES</b>		100,925	28,955	19,250
<b>NET CHANGE TO FUND BALANCE</b>		(55,431)	(6,228)	-
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		102,662	183,475	183,475
<b>UNCOMMITTED FUND BALANCE</b>		-	-	-
<b>TOTAL ENDING BALANCE</b>		102,662	183,475	183,475

**Notes:**

(1) - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

**EL CAMINO COMMUNITY COLLEGE DISTRICT  
2025-2026 FINAL BUDGET  
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82**

Account Number	Description	2023-24 Actuals	2024-25 Unaudited Actuals	2025-26 Proposed Final Budget
9791	Beginning Fund Balance	365,196	377,988	397,581
9795	Adjustment to Beginning Fund Balance			-
	Adjusted Beginning Balance	365,196	377,988	397,581
<b>REVENUE</b>				
	<b>FEDERAL REVENUE</b>			
8180	Federal Scholarship Funds	-	23,835	20,000
8199	Federal Grant Income	6,622	-	-
	<b>FEDERAL REVENUE TOTAL</b>	<b>6,622</b>	<b>23,835</b>	<b>20,000</b>
	<b>STATE REVENUE</b>			
8692	STRS On-Behalf payments revenue	-	-	-
	<b>STATE REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>LOCAL REVENUE</b>			
8800	Other Local Income	-	-	-
8860	Interest Income	19,358	13,715	10,000
	<b>LOCAL REVENUE TOTAL</b>	<b>19,358</b>	<b>13,715</b>	<b>10,000</b>
	<b>CONTRIBUTIONS</b>			
8980	Contribution from FD72	-	-	-
	<b>CONTRIBUTIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>25,980</b>	<b>37,549</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
	<b>CLASSIFIED SALARIES</b>			
23	2300 - Student Help, Hourly and Overtime	-	55	-
	<b>CLASSIFIED SALARIES TOTAL</b>	<b>-</b>	<b>55</b>	<b>-</b>
	<b>STAFF BENEFITS</b>			
33	3300 - Social Security - OASDI/Medicare	-	4	-
35	3500 - Unemployment Insurance	-	-	-
36	3600 - Workers' Compensation Insurance	-	1	-
39	3900 - STRS On Behalf Payments	-	-	-
	<b>STAFF BENEFITS TOTAL</b>	<b>-</b>	<b>5</b>	<b>-</b>
	<b>BOOKS, SUPPLIES AND MATERIALS</b>			
45	4500 - Non-Instructional Supplies	385	385	-
	<b>BOOKS, SUPPLIES AND MATERIALS TOTAL</b>	<b>385</b>	<b>385</b>	<b>-</b>
	<b>CONTRACT SERVICES AND OPERATING EXPENSES</b>			
50	5080 - Federal Scholarship Awards	4,561	17,512	20,000
50	5000 - Other Operating Expenses & Services	-	-	-
59	5900 - Miscellaneous	-	-	-
	<b>CONTRACT SERVICES AND OPERATING EXPENSES TOTAL</b>	<b>4,561</b>	<b>17,512</b>	<b>20,000</b>
	<b>OTHER OUTGO</b>			
73	7300 - Contribution to Other Funds	8,242	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	<b>OTHER OUTGO TOTAL</b>	<b>8,242</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>13,188</b>	<b>17,956</b>	<b>20,000</b>
<b>NET CHANGE TO FUND BALANCE</b>		<b>12,792</b>	<b>19,593</b>	<b>10,000</b>
<b>RESERVE FOR CONTINGENCIES <sup>(1)</sup></b>		<b>377,988</b>	<b>397,581</b>	<b>407,581</b>
<b>UNCOMMITTED FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCE</b>		<b>377,988</b>	<b>397,581</b>	<b>407,581</b>

**Notes:**

<sup>(1)</sup> - Reserve for Contingencies is an accounting entry to balance General Ledger consistent with known identified deficit spending. This reserve is not available for additional expenditures.

## APPROPRIATIONS LIMITATION

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

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

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

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

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

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

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

## APPROPRIATIONS LIMITATION (continued)

The following information indicates El Camino College's adopted Appropriations Limit and those Appropriations Subject to Limitation (Proceeds of Taxes) from the 1997-98 fiscal year to the current budget year.

	<u>Appropriations Limit</u>	<u>Appropriations Subject to Limitation</u>
1997-98	\$ 75,578,851	\$ 48,985,091
1998-99	\$ 81,155,550	\$ 51,901,542
1999-00	\$ 85,934,710	\$ 54,512,196
2000-01	\$ 93,129,190	\$ 57,201,377
2001-02	\$ 98,022,090	\$ 63,819,303
2002-03	\$103,164,505	\$ 68,774,998
2003-04	\$109,875,057	\$ 62,445,993
2004-05	\$119,833,780	\$ 65,884,231
2005-06	\$114,794,794	\$ 73,227,183
2006-07	\$107,828,474	\$ 76,927,336
2007-08	\$113,706,443	\$ 79,443,354
2008-09	\$118,431,005	\$ 90,984,779
2009-10	\$133,481,137	\$ 86,412,986
2010-11	\$130,344,538	\$ 88,418,467
2011-12	\$126,487,253	\$ 83,508,386
2012-13	\$123,892,371	\$ 82,583,171
2013-14	\$128,334,220	\$ 86,063,176
2014-15	\$130,228,519	\$ 87,996,417
2015-16	\$140,273,370	\$ 94,387,564
2016-17	\$150,703,049	\$101,837,703
2017-18	\$143,106,563	\$103,396,407
2018-19	\$153,002,197	\$110,319,750
2019-20	\$152,552,960	\$107,070,804
2020-21	\$159,841,442	\$ 98,207,260
2021-22	\$133,939,433	\$117,432,388
2022-23	\$116,558,211	\$125,125,739
2023-24	\$147,957,393	\$146,363,554
2024-25	\$160,397,641	\$147,201,245
2025-26	\$147,201,245	\$146,296,914

## DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year		District's Assessed Value
1998-99	\$	41,547,560,653
1999-00	\$	44,892,358,442
2000-01	\$	48,527,922,104
2001-02	\$	51,402,197,188
2002-03	\$	54,202,936,075
2003-04	\$	57,615,538,719
2004-05	\$	62,478,430,170
2005-06	\$	68,413,330,820
2006-07	\$	74,232,431,439
2007-08	\$	75,338,601,314
2008-09	\$	80,188,274,640
2009-10	\$	78,971,635,409
2010-11	\$	78,650,359,349
2011-12	\$	79,567,485,800
2012-13	\$	81,345,190,997
2013-14	\$	85,591,545,610
2014-15	\$	88,730,638,166
2015-16	\$	93,505,304,298
2016-17	\$	97,932,349,284
2017-18 *	\$	104,654,417,113
2018-19 *	\$	111,035,258,051
2019-20 *	\$	119,378,998,673
2020-21 *	\$	127,001,474,079
2021-22 *	\$	131,132,523,739
2022-23 *	\$	139,366,017,864
2023-24 *	\$	147,964,914,153
2024-25 *	\$	158,054,162,126
2025-26 *	\$	164,554,605,924

## TAX REVENUE ANTICIPATION NOTES ISSUED\*

Fiscal Year	Amount	Interest Rate	Issue Date
1997-98	13,000,000	4.00%	7/1/1999
1998-99	13,105,000	3.74%	7/1/1998
1999-00	13,000,000	4.00%	7/1/1999
2000-01	5,000,000	5.00%	7/5/2000
2001-02	3,695,000	4.25%	7/3/2001
2002-03	8,295,000	3.00%	7/1/2002
2003-04	N/A	N/A	N/A
2004-05	4,155,000	2.25%	7/1/2004
2005-09	N/A	N/A	N/A
2009-10	14,775,000	1.25%	7/1/2009
2010-11	8,850,000	2.00%	7/1/2010
2011-12	17,000,000	2.00%	7/1/2011
2011-12	10,000,000	2.00%	3/1/2012
2012-13	10,000,000	2.00%	7/1/2012
2012-13	17,000,000	2.00%	12/1/2012
2013-25	N/A	N/A	N/A
2025-26		Not Anticipated	

\* Source: KNN Advisors

## **Budget Development Criteria**

The 2025-26 budget reflects the continuing goals identified by El Camino College.

Costs for operational necessities such as utilities, insurance, regular payroll (including step and column advancement and other negotiable items) are budgeted and funded prior to identifying moneys for priorities developed through the annual planning process.

Requests are based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget. An enhancement is an increase to the baseline budget and continues into future years. Priorities may also be accomplished by redirecting existing funds.

Budget augmentations are funded using one or more of the following guidelines:

1. Maintaining current level of revenue produced for the District, I.E., achieving FTES target, outreach activities, grant development.
2. Directly impacting institutional effectiveness outcomes.
3. Maintaining the integrity of a program.
4. Fulfilling legal mandate requirements.
5. Recognizing all District employees as valued professionals.

## **Planning and Budgeting Committee**

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

### **Responsibilities**

#### General

- Annually discuss, develop and review the purpose, goals, responsibilities, and membership of the committee.

#### Planning

- Annually review and discuss the current Strategic Plan and Comprehensive Master Plan, and monitor their implementation.
- Review and discuss prioritized college plan requests for funding, and other aspects of annual planning, ensuring that requests for funding are linked with program review, master planning or other planning processes.
- Participate in the development and review of the five-year cycle of Strategic and Master planning.
- Participate, review and make recommendations on the College Strategic Initiatives.

#### Budgeting

- Review and discuss annual Preliminary, Tentative and Final Budget proposals and assumptions, ensuring they support the College's mission and Strategic Initiatives.
- Review and discuss College revenues and expenditures.
- Review and discuss long-range financial forecasting.

#### Communication

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

## **Strategic Initiatives**

### **El Camino College Strategic Plan 2025-26**

The 2025-26 budget reflects the mission and strategic initiatives identified by El Camino College.

#### **College Mission Statement:**

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

#### **Strategic Initiatives**

In order to fulfill the mission and make progress towards the vision, El Camino College will focus on the following strategic initiatives. Strategic Initiatives represent the areas of focused improvement.

##### **A. Student Learning**

Support student learning using a variety of effective instructional methods, educational technologies, and college resources.

##### **B. Student Success & Support**

Strengthen the quality of educational and support services to close equity gaps and empower student learning, success and self-advocacy.

##### **C. Collaboration**

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

##### **D. Community Responsiveness**

Support transfer and workforce preparedness, as well as community well-being, through the development of strategic partnerships with schools, colleges, universities, businesses, and community-based organizations.

##### **E. Institutional Effectiveness**

Strengthen processes, programs, and services through the effective and efficient use of assessment, program review, planning, and resource allocation.

##### **F. Modernization**

Enhance infrastructure, services, and resources related to facilities and technologies to maintain a highly flexible learning and working environment.



## BASE REVENUE

### **Prior Revenue Calculation Methods and Legislation History**

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

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

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

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

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

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

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

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

### Final 2025-26 Student Centered Funding Formula Rates

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit <sup>a</sup>	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit <sup>a</sup>	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.69	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%
Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%

### Student Centered Funding Formula 2025-26

The Governor's 2018-19 Adopted Budget established the Student-Centered Funding Formula (SCFF) replacing the FTES-based Method of Revenue Calculation for Community Colleges under the SB 361 model.

When first written into law, the SCFF was to be phased in over three years. It contains three components as follows:

**Base Allocation** – Represents approximately 70% of the formula and is calculated based on a credit FTES funding rate of \$5,416. It also uses a three-year rolling average of FTES plus the allocation for the number of colleges and centers operated by the district. Funded FTES increases annually by the percentage of State-approved growth. For fiscal year 2025-26, the growth factor is 2.35%.

**Supplemental Allocation** – Represents approximately 20% of the formula and is calculated on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those that are exempted from non-resident tuition (AB 540 students), paid at \$1,281 per point for each of the three metrics.

**Student Success Allocation** – Represents approximately 10% of the formula and is paid at \$755 per total points computed using the metrics below. Three (3) substantive changes were made to the student success allocation in 2020-21:

Factors are counted using a three-year average for the student success measure in the allocation. Therefore, for instance, 2025-26 data is calculated based on prior year (2024-25), prior prior year (2023-24), and prior prior prior year's (2022-23) data. Furthermore, the SCFF only counts the *highest* of all awards i.e., associate degree for transfer (ADT), or associate degree, or baccalaureate degree, or credit certificate requiring 16 units or more. Finally, the definition of a successful transfer to a four-year college or university has been amended. Beginning in 2021-22, a student must have completed 12 or more units in the district, exited the California Community College system in the following year, and enrolled in a four-year institution in that same year in order for the District to receive apportionment.

<b>Metric</b>	<b>Points</b>	<b>Value/Point <sup>1,2</sup></b>
Highest of BA/BS, AA/AS, ADT, Credit Certificate	3	\$755
Completion of transfer-level math and English in 1 <sup>st</sup> year	2	\$755
Transfer to a 4-year college or university	1.5	\$755
Completion of 9 or more CTE units	1	\$755
Regional Living Wage within 1 year	1	\$755

<sup>1</sup> Additional \$186 per point is added for meeting Equity components.

<sup>2</sup> Rates are adjusted annually by COLA

An additional \$186 per total points are computed into the prior metrics (equity component) for students who receive California Promise Grants (fee waiver), plus \$186 per total points computed in the above metrics at one and one-half times the point value above for students who receive a Pell grant.

**Hold Harmless** – The budget continues the implementation of the Student-Centered Funding Formula and provides a statutory COLA rate of 1.07%. The budget no longer extends the formula’s hold harmless (minimum revenue) provision. Beginning with this year (2024-25), districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions or deficits and will re-bench the revenues earned by the district in 2024-25 to serve as a minimum or “floor” below which revenues will not fall beginning in 2025-26. Beginning in 2025-26, if a district is in Hold Harmless, it will no longer receive subsequent COLA’s as a part of Hold Harmless protections. Revenues established for El Camino Community College District in 2024-25 will serve as the floor for subsequent years going forward.

**Noncredit FTES** – Both noncredit and career development college preparation (CDCP) FTES continue to be funded at existing levels and fall outside of the formula.

FTES earned through Dual Enrollment and FTES earned through courses offered to incarcerated students also continue funding at existing levels and fall outside the formula.

**Alignment with System Goals** – Districts must develop goals in alignment with the State system goals appearing in the Chancellor’s Office *Vision for Success*. The El Camino College goals were approved by the Board last fiscal year and are appropriately aligned.

**Annual External Audit** – Requires an additional audit step related to implementation of funding is now required.

**Oversight Entity** – A Community College Student Success Funding Formula Oversight Committee, consisting of 15-members was created to monitor implementation of the SCFF model and make recommendations for improvement to the Legislature, Governor, and State Chancellor. Representatives have been chosen by the Governor, Senate Rules Committee and the Speaker. They have met twice in the last fiscal year to review the preliminary results of the SCFF and its impact on districts throughout the state.

- All other previous One-time allocations for special projects have been removed from this budget

The following planning factors have also been included in the FY 2025-26 Budget:

Factor	2023-24	2024-25	2025-26
Cost-of-living adjustment (COLA)	8.22%	1.07%	2.30%
State Lottery fund per FTES	\$249.00	\$249.00	\$249.00
Mandates Block Grant funding per FTES	\$35.37	\$35.75	\$35.75
RSI reimbursement per hour	\$6.44	\$6.44	\$6.44
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	26.68%	27.05%	26.81%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

Draft

Budgeted Positions - All Funds Area 01- Presidents Office						
Position Description	Division 5000 -- Presidents Office	Division 5200 -- Marketing & Communications	Division 6400 -- Community Advancement	Division 6501 -- Institutional Research & Planning	Division 6500 -- Grants Office / Resource Dev.	Grand Total
ADMINISTRATIVE ASSISTANT I			2.00			2.00
ADMINISTRATIVE ASSISTANT II		1.00	1.00			2.00
ASSISTANT DIRECTOR, MARKETING OPERATIONS		1.00				1.00
CLERICAL ASSISTANT	1.00					1.00
CONF ADMIN ASSISTANT I	1.00					1.00
DEAN			1.00			1.00
DIGITAL MEDIA & COMMUNICATIONS COORDINATOR		1.00				1.00
DIGITAL MEDIA & DESIGN SPECIALIST		2.00				2.00
DIR FOUNDATION FINANCES	1.00					1.00
DIRECTOR GRANTS DEVELOPMENT & MANAGEMENT				1.00		1.00
DIRECTOR, CONTRACT EDUCATION			1.00			1.00
DIRECTOR, PUBLIC INFORMATION AND GOVERNMENT RELATIONS		1.00				1.00
DIRECTOR, RESEARCH & PLANNING					1.00	1.00
DIRECTOR, SMALL BUSINESS SERVICES			1.00			1.00
EXECUTIVE AST TO SUPERINTENDENT/PRESIDENT AND OFFICE MANAGER	1.00					1.00
EXECUTIVE DIRECTOR, FOUNDATION	1.00					1.00
EXECUTIVE DIRECTOR, MARKETING & COMMUNICATION		1.00				1.00
GRANTS MANAGER				1.00		1.00
MEMBER BOARD OF TRUSTEES	5.00					5.00
PRESIDENT	1.00					1.00
PRODUCTION COORDINATOR		1.00				1.00
PROJECT SPECIALIST	1.00		1.00			2.00
RESEARCH ANALYST					1.00	1.00
RESEARCH TECHNICIAN					1.00	1.00
SENIOR CLERICAL ASSISTANT			1.00			1.00
WEB MASTER		1.00				1.00
<b>Grand Total</b>	<b>12.00</b>	<b>9.00</b>	<b>8.00</b>	<b>2.00</b>	<b>3.00</b>	<b>34.00</b>

  

Budgeted Postions - All Funds Area 02-Human Resources		
Position Description	Division 8500 -- Human Resources	Grand Total
ADMINISTRATIVE ASSISTANT II	1.00	1.00
ASST TO VICE PRESIDENT	1.00	1.00
BENEFITS ADVISOR	1.00	1.00
DIRECTOR, HUMAN RESOURCES	1.00	1.00
DIRECTOR, TITLE IX, & EEO COMPLIANCE	1.00	1.00
HR SERVICE PARTNER	4.00	4.00
HUMAN RESOURCES ANALYST	1.00	1.00
HUMAN RESOURCES TECHNICIAN	3.00	3.00
PROGRAM COORDINATOR	1.00	1.00
VICE PRESIDENT	1.00	1.00
<b>Grand Total</b>	<b>15.00</b>	<b>15.00</b>

Budgeted Positions - All Funds Area 03 V.P. Academic Affairs											
Position Description	Division 1000 -- V.P. Academic Affairs	Division 1500 -- Behavioral & Social Sciences	Division 1600 -- Business	Division 1700 -- Fine Arts	Division 1800 -- Humanities	Division 1900 -- Industry & Technology	Division 2000 -- Natural Sciences	Division 2100 -- Mathematical Sciences	Division 2200 -- Health Sciences and Athletics	Division 2600 -- Instructional Services	Grand Total
ACCOMPANIST-PIANO				1.00							1.00
ACCOUNTING OFFICER										1.00	1.00
ADMINISTRATIVE ASSISTANT I			1.00								1.00
ADMINISTRATIVE ASSISTANT II	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	3.00		12.00
ADMINISTRATIVE CLERK	1.00	1.00			1.00						3.00
AFT F/T	2.00	40.50	21.00	17.00	45.00	22.00	36.00	35.00	30.00	2.00	256.50
ASSOCIATE DEAN		1.00			1.00	1.00		1.00		1.00	5.00
ASST TO VICE PRESIDENT	1.00										1.00
ATHLETIC & PE ATTENDANT									3.00		3.00
ATHLETIC SPECIALIST									1.00		1.00
ATHLETIC STUDENT SERVICES ADVISOR									1.00		1.00
ATHLETIC TRAINER									2.00		2.00
BUDGET SPECIALST						1.00					1.00
CHIEF OF POLICE AND DIRECTOR OF PUBLIC SERVICES						1.00					1.00
CLERICAL ASSISTANT		1.00				1.00			1.00		3.00
COSMETOLOGY TECHNICIAN						2.00					2.00
COSTUME TECHNICIAN				1.00							1.00
CURRICULUM SPECIALIST	1.00										1.00
DEAN		1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00	8.00
DEAN ACADEMIC AFFAIRS							1.00				1.00
DEAN BUSINESS DESIGN & APPLIED TECHNOLOGY						1.00					1.00
DEAN HEALTH CARE									1.00		1.00
DIGITAL MEDIA PRODUCER										1.00	1.00
DIRECTOR, ATHLETICS									1.00		1.00
DIRECTOR, COMMUNITY EDUCATION C1										1.00	1.00
DIRECTOR, ENGINEERING & SCIENCE ACHIEVEMENT (MESA) PROGRAM								1.00			1.00
DIRECTOR, GALLERY & MUSEUM PROGRAMMING				1.00							1.00
DIRECTOR, NURSING									1.00		1.00
DIRECTOR, PUBLIC SAFETY EDUCATION									1.00		1.00
DUAL ENROLLMENT COORDINATOR-SUPERVISOR	1.00										1.00
ENROLLMENT DATA ANALYST	1.00										1.00
ESL COORDINATOR										1.00	1.00
EVENT SPECIALIST				1.00							1.00
FACULTY COORDINATOR										1.00	1.00
FINE ARTS TECHNICAL SPECIALIST				1.00							1.00
INDUSTRIAL EQUIP TECH						2.00					2.00
INDUSTRY & TECHNOLOGY TECHNICAL SUPERVISOR						1.00					1.00
INSTRUCTIONAL DESIGNER										1.00	1.00
JOB PLACEMENT SPECIALIST						1.00					1.00
LAB TECHNICIAN I				1.00							1.00
LAB TECHNICIAN II							9.00				9.00
LEARNING MANG SYS SPECIAL										1.00	1.00
LIBRARIAN										7.00	7.00
LIBRARY & LEARNING RESOURCES SPECIALIST										6.00	6.00
LIBRARY & LEARNING RESOURCES TECHNICIAN I										3.00	3.00
LIBRARY & LEARNING RESOURCES TECHNICIAN II										1.00	1.00
PROFESSIONAL DEVELOPMENT SPECIALIST										2.00	2.00
PROGRAM COORDINATOR										3.00	3.00
PROJECT MANAGER						1.00					1.00
PROJECT SPECIALIST				1.00		1.00				1.00	3.00
RESEARCH ANALYST										1.00	1.00
SENIOR ATHLETIC TRAINER									1.00		1.00
SENIOR CLERICAL ASSISTANT				1.00	1.00	1.00	1.00	1.00	1.00		6.00
SPORT INFO SPECIALIST											1.00
STUDENT SERVICES TECHNICIAN							1.00			1.00	2.00
STUDENT SUCCESS COORD - Monthly										2.00	2.00
THEATRE PRODUCTION MANAGER				1.00							1.00
THEATRE TECHNICIAN				3.00							3.00
TICKET OFFICE COORDINATOR				1.00							1.00
TOOLROOM INSTRUCTIONAL EQUIPMENT TECHNICAN						5.00					5.00
USER SUPPORT TECHNICIAN										1.00	1.00
VICE PRESIDENT	1.00										1.00
<b>Grand Total</b>	<b>9.00</b>	<b>45.50</b>	<b>24.00</b>	<b>32.00</b>	<b>50.00</b>	<b>43.00</b>	<b>50.00</b>	<b>40.00</b>	<b>49.00</b>	<b>39.00</b>	<b>381.50</b>

Budgeted Positions - All Funds Area 04-Student Services								
	Division 6000 -- V.P. Student Services	Division 6100 -- Enrollment Services	Division 6200 -- Counseling/Stu dent Success Div	Division 6600 -- Student Equity	Division 6900 -- Student Health Services	Division 7600 -- Student Support Services Div.		Grand Total
<b>ACADEMIC RECORDS EVALUATOR</b>								
ACADEMIC RECORDS EVALUATOR	3.00	4.00		1.00				8.00
ACCOUNTING ASSISTANT II						1.00		1.00
ACCOUNTING OFFICER		1.00		1.00				2.00
ADMINISTRATIVE ASSISTANT I	1.00	1.00		1.00		1.00		4.00
ADMINISTRATIVE ASSISTANT II		1.00	1.00			3.00		5.00
ADMINISTRATIVE CLERK			2.00	1.00				3.00
ADMISSIONS & RECORDS SPECIALIST		3.00						3.00
ADMISSIONS & RECORDS SUPV		1.00						1.00
ADMISSIONS & RECORDS TECHNICIAN II		4.00						4.00
AFT F/T			1.00	1.00		4.00		6.00
ASSESSMENT SPECIALIST		1.00						1.00
ASSISTANT DIRECTOR, EOP&S/CalWORKS						1.00		1.00
ASSISTANT DIRECTOR, FINANCIAL AID		1.00						1.00
ASSISTIVE COMPUTER TECHNOLOGY SPECIALIST						1.75		1.75
ASSOCIATE DEAN OF COUNSELING AND STUDENT SUCCESS				1.00				1.00
ASST TO VICE PRESIDENT	1.00							1.00
CLERICAL ASSISTANT			1.00					1.00
COUNSELOR		1.00	26.00	10.00		8.00		45.00
DEAN		1.00	1.00	1.00		1.00		4.00
DIR HBCU TRANSFER PATHWAY			1.00					1.00
DIR STUDENT DISABILITY SV						1.00		1.00
DIR TUTORING & ACADEMIC S		1.00						1.00
DIR VETERAN SERVICES				1.00				1.00
DIRECTOR, EOP&S/CalWORKS						1.00		1.00
DIRECTOR, FINANCIAL AID		1.00						1.00
DIRECTOR, OUTREACH & SCHOOL RELATIONS		1.00						1.00
DIRECTOR, STUDENT DEVELOPMT						1.00		1.00
DIRECTOR, STUDENT EQUITY & ACHIEVEMENT C1				1.00				1.00
FACULTY COORDINATOR			1.00					1.00
FINANCIAL AID ADVISOR		11.00						11.00
FINANCIAL AID ASSISTANT		4.00						4.00
INSTRUTIONAL SERVICES ADVISOR - DSPS						2.00		2.00
NURSE F/T					3.00			3.00
OPERATIONS OFFICER F1 VIS		1.00						1.00
PLANNING ANALYST	1.00							1.00
PROGRAM COORD - SSS STEM				1.00				1.00
PROGRAM COORDINATOR		3.00	2.00	1.00		1.00		7.00
PROJECT SPECIALIST				1.00		1.00		2.00
REGISTRAR		1.00						1.00
RESEARCH ANALYST				1.00				1.00
SENIOR CLERICAL ASSISTANT		2.00				1.00		3.00
SIGN LANGUAGE INTERPRETER						3.00		3.00
SPECIAL RESOURCE CENTER SUPERVISOR						1.00		1.00
STUDENT ACTIVITIES ADVISOR						2.00		2.00
STUDENT HEALTH SERVICES TECHNICIAN					2.00			2.00
STUDENT SERVICES ADVISOR		1.00	1.00	6.00		4.00		12.00
STUDENT SERVICES SPECIALIST	4.00	5.00		5.00		3.00		17.00
STUDENT SERVICES TECHNICIAN				2.00		4.00		6.00
STUDENT SUCCESS COORD - Monthly		1.00	1.00	8.00	1.00	3.00		14.00
SYSTEMS PROGRAMMER		1.00		1.00				2.00
VICE PRESIDENT	1.00							1.00
<b>Grand Total</b>	<b>11.00</b>	<b>52.00</b>	<b>38.00</b>	<b>45.00</b>	<b>6.00</b>	<b>48.75</b>	<b>-</b>	<b>200.75</b>

Budgeted Positions - All Funds Area 05- Administrative Services												
Position Description	Division 6700 -- Event Operations	Division 8000 -- V.P. Administrative Services	Division 8250 -- Fiscal Services	Division 8300 -- Information Technology Services	Division 8400 -- Procurement Services	Division 8570 -- Health, Safety and Risk Mgmt	Division 8600 -- Grounds	Division 8700 -- Operations	Division 8800 -- Facilities/Plann g/Services	Division 8900 -- Campus Police Department	Division 9100 -- Bookstore	Grand Total
ACCOUNTING ASSISTANT II			3.00									3.00
ACCOUNTING ASSISTANT III			6.00									6.00
ACCOUNTING OFFICER			3.00									3.00
ACCOUNTING TECHNICIAN			2.00									2.00
ACCOUNTING TECHNICIAN II			4.00									4.00
ADA COMPLIANCE OFFICER						1.00						1.00
ADMINISTRATIVE ASSISTANT II			1.00	1.00	1.00				1.00	1.00		5.00
ADMINISTRATIVE CLERK										1.00		1.00
APPLICATIONS DEVELOPMENT SUPERVISOR				1.00								1.00
ASST DIR FACILITIES OPERA									1.00			1.00
ASST TO VICE PRESIDENT		1.00										1.00
AUDIO VISUAL TECHNICIAN				2.00								2.00
AUTO & EQUIPMENT MECHANIC								1.00				1.00
BOND FISCAL AGENT			1.00									1.00
BOND PROJECT MANAGER									1.00			1.00
BOOKSTORE GENERAL MERCHANDISE BUYER	1.00											1.00
BOOKSTORE LEAD SALES ASSOCIATE - Hourly											2.00	2.00
BUILDING AUTO SYSTEMS TEC								1.00				1.00
BUSINESS MANAGER			1.00									1.00
BUSINESS SYSTEMS ANALYST				1.00								1.00
BUYER					4.00							4.00
CAMPUS POLICE OFFICER										10.00		10.00
CAMPUS POLICE SERGEANT										2.00		2.00
CAMPUS SECURITY & ACCESS TECHNICIAN										1.00		1.00
CARPENTER								1.00				1.00
CHIEF TECHNOLOGY OFFICER				1.00								1.00
CLEARLY ACT COMP CCOORD												
CLERK CASHIER			2.00							1.00		3.00
COMPUTER SYS SUPPORT TECHNICIAN				7.00								7.00
CUSTODIAL SUPERVISOR								1.00				1.00
CUSTODIAN								45.00				45.00
DIR FACILITY RENTALS	1.00											1.00
DIRECTOR FACILITIES, PLANNING AND SERVICES									1.00			1.00
DIRECTOR OF AUXILIARY SERVICES	1.00											1.00
DIRECTOR OF FISCAL SERVICES			1.00									1.00
DIRECTOR, ACCOUNTING			1.00									1.00
DIRECTOR, INFORMATION TECHNOLOGY SERVICES				1.00								1.00
DIRECTOR, PROCUREMENT SERVICES					1.00							1.00
DIRECTOR, WORKPLACE SAFETY & RISK MANAGEMENT						1.00						1.00
ELECTRICIAN								2.00				2.00
FACILITIES PROGRAM SPEC	1.00											1.00
FOUNDATIONS SUPERVISOR							1.00					1.00
GROUNDSCAPE-GARDNER I							3.00		1.00			4.00
GROUNDSCAPE-GARDNER II							3.00					3.00
HEATING & A/C MECHANIC								3.00				3.00
HELP DESK CONSULTANT				3.00								3.00
INFO SYST TECH SPECIALIST				1.00								1.00
INFORMATION SECURITY OFFICER				1.00								1.00
LEAD LOCKSMITH								1.00				1.00
LEAD MAIL AND MATERIAL HAND								1.00				1.00
LEAD WORKER - SYSTEMS								1.00				1.00
MAIL AND MATERIAL HANDLER								2.00				2.00
NETWK SUPPORT SUPERVISOR				1.00								1.00
NETWORK TECHNICIAN				2.00								2.00
OPERATIONS SUPERVISOR								2.00				2.00
PAYROLL MANAGER			1.00									1.00
PLUMBER								1.00				1.00
POLICE OFFICER TRAINEE										3.00		3.00
POOL MAINTENANCE TECH								1.00				1.00
POSITION CONTROL SPECIALIST			1.00									1.00
PROGRAMMER ANALYST				4.00								4.00
PUBLIC SAFETY DISPATCHER										5.00		5.00
S&H/WORKER'S COMP TECH						1.00						1.00
SKILLED TRADES ASSISTANT								1.00				1.00
SKILLED TRADES WORKER								2.00				2.00
SR NETWORK SYSTEM ADMINISTRATOR				3.00								3.00
STUDENT BUSINESS OFFICE SUPERVISOR			1.00									1.00
TECHNICAL SERVICES SUPERVISOR				1.00								1.00
TELECOMMUNICATIONS TECHNICIAN				1.00								1.00
USER SUPPORT TECHNICIAN				2.00								2.00
UTILITY WORKER								5.00				5.00
VICE PRESIDENT		1.00										1.00
												-
												-
Grand Total	4.00	2.00	28.00	33.00	6.00	3.00	7.00	71.00	5.00	24.00	2.00	185.00



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

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY2024-25 Budget	Change from 2024-25 to 2025-26	FY 2025-26 Estimated Budget
8120	Higher Education Act	7621	Federal Work Study	Federal	\$ 705,431	\$ (105,431)	\$ 600,000
8140	TANF/Temp Asst for Needy Fam.	6405	TANF	Federal	\$ 90,222	\$ -	\$ 90,222
8140	TANF/Temp Asst for Needy Fam.	6408	DPSS	Federal	\$ 120,265	\$ -	\$ 120,265
8170	VTEA-Vocational&TechED Act	1102	VTEA Administration	Federal	\$ 924,947	\$ 37,012	\$ 961,959
8190	Other Federal Revenues	1214	Teacher Preparation Pipeline	Federal	\$ 175,363	\$ (175,363)	\$ -
8190	Other Federal Revenues	1924	TSA Officer Education-SBG	Federal	\$ 10,134	\$ (10,134)	\$ -
8190	Other Federal Revenues	2652	WINGS-Warrior Initiative	Federal	\$ 506,035	\$ 2,086,743	\$ 2,592,778
8190	Other Federal Revenues	6105	Veterans Education Outreach	Federal	\$ 630,185	\$ (104,618)	\$ 525,567
8190	Other Federal Revenues	6107	Annual Reporting Fee	Federal	\$ 28,965	\$ (5,408)	\$ 23,557
8190	Other Federal Revenues	6400	Community Advancement	Federal	\$ 163,211	\$ (163,211)	\$ -
8190	Other Federal Revenues	6445	California Apprenticeship Init	Federal	\$ 20,630	\$ (20,630)	\$ -
8190	Other Federal Revenues	6428	SBDC-2015 SBA Carryover	Federal	\$ 47,696	\$ (47,696)	\$ -
8190	Other Federal Revenues	6486	Foster Care Ed	Federal	\$ 37,524	\$ -	\$ 37,524
8190	Other Federal Revenues	7120	GAMAAA Growing Apprenticeships	Federal	\$ -	\$ -	\$ -
8190	Other Federal Revenues	7426	SSBCI-St Small Bus Credit Init	Federal	\$ 7,748	\$ 92,252	\$ 100,000
8190	Other Federal Revenues	7633	CalFresh Outreach Program	Federal	\$ 43,900	\$ (43,900)	\$ -
8190	Other Federal Revenues	8116	ARA - Institutional Portion	Federal	\$ -	\$ -	\$ -
8193	Miscellaneous Federal Revenue	6459	Terminal Island-Welding	Federal	\$ 279,980	\$ (124,980)	\$ 155,000
8199	Federal Grant Income	2153	SEEDS NSF grant	Federal	\$ 134,468	\$ 100,663	\$ 235,131
8199	Federal Grant Income	2183	MESA UCLA CEED	Federal	\$ 23,765	\$ -	\$ 23,765
8199	Federal Grant Income	2651	Workforce Innovation & Opportu	Federal	\$ 176,876	\$ (176,876)	\$ -
8199	Federal Grant Income	6204	MediCal Administrative Activity	Federal	\$ 43,953	\$ (43,953)	\$ -
8199	Federal Grant Income	6427	Small Bus. Admin	Federal	\$ 267,137	\$ 91,624	\$ 358,761
8199	Federal Grant Income	6495	CESMII -SM Workforce Development	Federal	\$ 50,000	\$ (50,000)	\$ -
8199	Federal Grant Income	6523	CSU Monterey Bay -NSF Partners	Federal	\$ 10,050	\$ 117,726	\$ 127,776
8199	Federal Grant Income	7126	CADENCE Grant	Federal	\$ 45,252	\$ 62,448	\$ 107,700
8199	Federal Grant Income	7127	Warriors STEM Industry Program	Federal	\$ 164,942	\$ (164,942)	\$ -
8199	Federal Grant Income	7435	CASCADE Grant	Federal	\$ 242,051	\$ (242,051)	\$ -
8199	Federal Grant Income	7449	CA SMPL	Federal	\$ 167,085	\$ 1,032,915	\$ 1,200,000
8199	Federal Grant Income	7643	Warriors Resource Program	Federal	\$ 249,756	\$ 35,244	\$ 285,000
8620	Categorical Apportionments	1006	Student Equity	State	\$ 9,131,593	\$ (1,873,966)	\$ 7,257,627
8620	Categorical Apportionments	1007	LGBTQ+	State	\$ 330,917	\$ (190,910)	\$ 140,007
8620	Categorical Apportionments	1008	Asian American Student Achievement ProgramMANA	State	\$ 381,600	\$ (244,210)	\$ 137,390
8620	Categorical Apportionments	1009	Strong Workforce Program Local	State	\$ 3,699,393	\$ (2,203,470)	\$ 1,495,923
8620	Categorical Apportionments	1013	Guided Pathways	State	\$ 69,692	\$ (69,692)	\$ -
8620	Categorical Apportionments	1220	Transfer Ed & Articulation	State	\$ -	\$ -	\$ -
8620	Categorical Apportionments	1240	CCC Equitable Placemt (AB1705)	State	\$ 1,045,336	\$ -	\$ 1,045,336
8620	Categorical Apportionments	1415	Zero Textbook Cost ZTC grant	State	\$ 339,000	\$ (121,400)	\$ 217,600
8620	Categorical Apportionments	1416	Zero Textbook Cost one time	State	\$ 158,093	\$ (6,418)	\$ 151,675
8620	Categorical Apportionments	1417	ZTC-Social Justice	State	\$ 400,000	\$ 27,368	\$ 427,368
8620	Categorical Apportionments	2217	ARR for AS Degree Nursing(RN)	State	\$ 163,312	\$ -	\$ 163,312
8620	Categorical Apportionments	3101	DPSP	State	\$ 3,069,908	\$ (601,613)	\$ 2,468,295
8620	Categorical Apportionments	3105	Access-Print & Electronic Info	State	\$ 11,066	\$ -	\$ 11,066
8620	Categorical Apportionments	3106	Deaf & Hard of Hearing	State	\$ 425,437	\$ (385,437)	\$ 40,000
8620	Categorical Apportionments	4700	EOPS	State	\$ 4,429,684	\$ (1,219,362)	\$ 3,210,322
8620	Categorical Apportionments	4720	NEXTUP	State	\$ 1,009,255	\$ (448,250)	\$ 561,005
8620	Categorical Apportionments	4750	EOPS CARE	State	\$ 829,306	\$ (122,607)	\$ 706,699
8620	Categorical Apportionments	5009	EEO Best Practices	State	\$ 89,174	\$ (1)	\$ 89,173
8620	Categorical Apportionments	5010	Equal Employment Opportunity	State	\$ 318,106	\$ (5,043)	\$ 313,063
8620	Categorical Apportionments	5012	Campus Safety Sexual Assault P	State	\$ 1,050	\$ -	\$ 1,050
8620	Categorical Apportionments	6111	AB19Calif. College Promise Grant	State	\$ 2,094,717	\$ (119,421)	\$ 1,975,296
8620	Categorical Apportionments	6222	Puente Project	State	\$ 413,681	\$ (306,681)	\$ 107,000
8620	Categorical Apportionments	6231	Dream Resource Liaison Support	State	\$ 158,609	\$ (18,573)	\$ 140,036
8620	Categorical Apportionments	6406	CalWORKs	State	\$ 939,801	\$ (282,228)	\$ 657,573
8620	Categorical Apportionments	6412	Career Technical Education	State	\$ 7,553	\$ (7,553)	\$ -
8620	Categorical Apportionments	6486	Foster Care Ed	State	\$ 73,404	\$ -	\$ 73,404
8620	Categorical Apportionments	6493	Resource Family Approval Train	State	\$ -	\$ -	\$ -
8620	Categorical Apportionments	6902	Health Services-Mental Health	State	\$ 475,345	\$ (29,823)	\$ 445,522
8620	Categorical Apportionments	7402	AEBG 16/17 16-328-13	State	\$ 491,544	\$ 52,687	\$ 544,231
8620	Categorical Apportionments	7404	Adult Ed Healthcare Focused Vo	State	\$ 602,670	\$ (461,670)	\$ 141,000
8620	Categorical Apportionments	7628	BFAP Administration	State	\$ 1,421,209	\$ (471,209)	\$ 950,000
8620	Categorical Apportionments	7633	CalFresh Outreach Prog	State	\$ 67,475	\$ (67,475)	\$ -
8620	Categorical Apportionments	7634	Retention & Enrollment Outreach-BSS	State	\$ 520,150	\$ (102,050)	\$ 418,100
8620	Categorical Apportionments	7637	Basic Needs Center	State	\$ 1,657,782	\$ (1,057,782)	\$ 600,000
8620	Categorical Apportionments	7638	Student Food & Housing Support	State	\$ 652,929	\$ (652,929)	\$ -
8620	Categorical Apportionments	8110	COVID 19 Block Grant 2022-23	State	\$ 9,774,281	\$ (9,774,281)	\$ -
8620	Categorical Apportionments	8345	Systemwide Tech &Data Security	State	\$ 300,000	\$ (300,000)	\$ -
8620	Categorical Apportionments	8346	IT Infrastructure & Cybersecur	State	\$ 354,218	\$ (354,218)	\$ -
8620	Categorical Apportionments	8551	Prof Development - Restricted	State	\$ 41,794	\$ (19,775)	\$ 22,019
8620	Categorical Apportionments	8557	Culturally Competent Faculty	State	\$ 46,324	\$ (33,705)	\$ 12,619
8620	Categorical Apportionments	8558	CRPP-CulturallyResponsivePedag	State	\$ -	\$ 127,565	\$ 127,565
8650	Reimbursed Categorical Program	1010	Strong Workforce Pgm- Regional	State	\$ 918,493	\$ (511,658)	\$ 406,835
8650	Reimbursed Categorical Program	1011	Solano - Small Business Sector	State	\$ 5,000	\$ (5,000)	\$ -
8650	Reimbursed Categorical Program	1040	AA CA Open OnlineLibrary-ED	State	\$ -	\$ -	\$ -
8650	Reimbursed Categorical Program	1219	Education Futures Initiative	State	\$ 1,473	\$ (1,473)	\$ -
8650	Reimbursed Categorical Program	1220	Transfer Ed & Articulation	State	\$ 23,978	\$ (23,978)	\$ -
8650	Reimbursed Categorical Program	1409	Enhancing DS PD(CELL)	State	\$ 32,817	\$ (4,013)	\$ 28,804
8650	Reimbursed Categorical Program	1410	CELL Bio Lab Grant	State	\$ 35	\$ (35)	\$ -
8650	Reimbursed Categorical Program	1411	Scaling Mastery Learning Grant	State	\$ 3,874	\$ (3,042)	\$ 832
8650	Reimbursed Categorical Program	1412	CELL Grant UC Comp Sci	State	\$ -	\$ -	\$ -
8650	Reimbursed Categorical Program	1414	Common Course Numbering	State	\$ 913,045	\$ (2)	\$ 913,043
8650	Reimbursed Categorical Program	1454	i3 Pilot Grant	State	\$ 23,836	\$ -	\$ 23,836
8650	Reimbursed Categorical Program	2180	MESA Program	State	\$ 1,219,329	\$ (799,936)	\$ 419,393
8650	Reimbursed Categorical Program	2650	Library Services Platform	State	\$ 19,778	\$ (19,778)	\$ -
8650	Reimbursed Categorical Program	2651	Workforce Innovation & Opportu	State	\$ -	\$ 175,000	\$ 175,000
8650	Reimbursed Categorical Program	6006	IEPI Innovation&Effectiveness	State	\$ 3,356	\$ (3,356)	\$ -
8650	Reimbursed Categorical Program	6012	Stdnt Trnsfr Achvmnt Rfrm Act	State	\$ 565,217	\$ (65,217)	\$ 500,000

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

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY2024-25 Budget	Change from 2024-25 to 2025-26	FY 2025-26 Estimated Budget
8650	Reimbursed Categorical Program	6207	Education Planning Initiative	State	\$ 14,243	\$ (203)	\$ 14,040
8650	Reimbursed Categorical Program	6224	Puente Reporting - Carryover	State	\$ -	\$ -	\$ -
8650	Reimbursed Categorical Program	6227	Historically Black Colleges/Uni	State	\$ 3,288,252	\$ (655,593)	\$ 2,632,659
8650	Reimbursed Categorical Program	6232	NOVA Rising Scholars Network	State	\$ 270,451	\$ (110,451)	\$ 160,000
8650	Reimbursed Categorical Program	6235	Current&Former Incarcerated	State	\$ -	\$ -	\$ -
8650	Reimbursed Categorical Program	6400	Community Advancement	State	\$ -	\$ -	\$ -
8650	Reimbursed Categorical Program	6434	CapitalInfusionProgram (Go Biz	State	\$ 125,067	\$ (25,067)	\$ 100,000
8650	Reimbursed Categorical Program	6445	California Apprenticeship Init	State	\$ -	\$ 65,661	\$ 65,661
8650	Reimbursed Categorical Program	6249	RERP-Regional Equity Recovery	State	\$ 52,529	\$ (52,529)	\$ -
8650	Reimbursed Categorical Program	7422	RSCCD-CTEDDataUnckd,TechAsstTr	State	\$ 20,358	\$ (20,358)	\$ -
8650	Reimbursed Categorical Program	7427	TAEF-Technical Assistance Exp	State	\$ 263,928	\$ (13,928)	\$ 250,000
8650	Reimbursed Categorical Program	7444	CAI Digital Tech ApprenticePgm	State	\$ 153,522	\$ 674,035	\$ 827,557
8650	Reimbursed Categorical Program	7445	CAI-Bio-Flex Apprentices Pgm	State	\$ 149,749	\$ 47,050	\$ 196,799
8650	Reimbursed Categorical Program	7446	IT-Flex Apprenticeship Grant	State	\$ 156,103	\$ 46,669	\$ 202,772
8650	Reimbursed Categorical Program	7447	CAI-New and Innovative Grant	State	\$ -	\$ 120,000	\$ 120,000
8650	Reimbursed Categorical Program	7448	CA Smart Mfg Appr Prjct	State	\$ 31,019	\$ 7,561	\$ 38,580
8650	Reimbursed Categorical Program	8556	IEPI leadership Development Aw	State	\$ 166	\$ (166)	\$ -
8680	State Revenue -Lottery	1098	State Lottery	State	\$ 1,412,121	\$ (25,148)	\$ 1,386,973
8690	Other State Revenues/indirect	6222	Puente Project	State	\$ -	\$ 195,000	\$ 195,000
8690	Other State Revenues/indirect	7606	Student Spprt Svc-UMOJA	State	\$ -	\$ 75,849	\$ 75,849
8690	Other State Revenues/indirect	7676	HUNGER FREE CAMPUS	State	\$ 16,587	\$ (16,587)	\$ -
8699	Other State Revenues	7623	LAEP-Learning-Aligned Empl Program	State	\$ 505	\$ (505)	\$ -
8830	Contract Services	7199	STCW Basic & Advanced	Local	\$ 12,939	\$ (980)	\$ 11,959
8872	Community ED class fees	6401	Community Education	Local	\$ 936,973	\$ (336,973)	\$ 600,000
8872	Community ED class fees	6402	El Camino Language AcademyECLA	Local	\$ 202,196	\$ (195,394)	\$ 6,802
8876	Health Fees	6900	Student Health Services	Local	\$ -	\$ 1,095,506	\$ 1,095,506
8876	Health Fees	6910	Health Fees-Fall Semester	Local	\$ 527,607	\$ (62,607)	\$ 465,000
8876	Health Fees	6920	Health Fees-Spring	Local	\$ 552,794	\$ (356,794)	\$ 196,000
8876	Health Fees	6930	Health Fees-Summer	Local	\$ 209,730	\$ (13,730)	\$ 196,000
8881	Parking Fees	8080	Parking Services	Local	\$ 96	\$ (96)	\$ -
8881	Parking Fees	8081	Parking Fees Permit Machines	Local	\$ 357,544	\$ (214,182)	\$ 143,362
8881	Parking Fees	8082	Parking Misc. Income	Local	\$ -	\$ -	\$ -
8886	Donations	1942	I&T Fire Tech Dontns&Svc Fees	Local	\$ 12,096	\$ (12,096)	\$ -
8890	Other Local Income	1014	Student Engagement Innovation Grant	Local	\$ 7,900	\$ -	\$ 7,900
8890	Other Local Income	1212	LACOE - Head Start Teachers	Local	\$ 92,047	\$ 10,199	\$ 102,246
8890	Other Local Income	1413	NASA MITTIC Award	Local	\$ 4,961	\$ -	\$ 4,961
8890	Other Local Income	1808	Journalism grant	Local	\$ 310	\$ -	\$ 310
8890	Other Local Income	1944	MTT 101	Local	\$ 33,209	\$ -	\$ 33,209
8890	Other Local Income	2150	TEAGLE-UCLA subaward grant	Local	\$ -	\$ -	\$ -
8890	Other Local Income	2190	CA LearningLabGrant-STEMFaculty	Local	\$ -	\$ -	\$ -
8890	Other Local Income	5004	Intelcom Distribution	Local	\$ 684,181	\$ (684,181)	\$ -
8890	Other Local Income	6108	2019 American Legion Grant	Local	\$ 2,328	\$ -	\$ 2,328
8890	Other Local Income	6112	SEM Grant Adult Learner-Focuse	Local	\$ 30,000	\$ (30,000)	\$ -
8890	Other Local Income	6150	International Students	Local	\$ 9,911	\$ (9,911)	\$ -
8893	Other Local Income	6400	Community Advancement	Local	\$ -	\$ 494,719	\$ 494,719
8890	Other Local Income	6422	SBA Matching Funds- BH Chamber	Local	\$ 33,806	\$ (18,306)	\$ 15,500
8890	Other Local Income	6431	SBDC Program Income	Local	\$ 3,984	\$ (2,290)	\$ 1,694
8890	Other Local Income	6478	Cact CA Employee Training Pnl	Local	\$ 624,398	\$ 848,824	\$ 1,473,222
8890	Other Local Income	6493	Resource Family Approval Train	Local	\$ 41,654	\$ (3,000)	\$ 38,654
8890	Other Local Income	6900	Health Services	Local	\$ 13,810	\$ (3,810)	\$ 10,000
8890	Other Local Income	7104	Ctr for Customized Training	Local	\$ 43,684	\$ -	\$ 43,684
8890	Other Local Income	7403	SB Adult School 18-19	Local	\$ 587,814	\$ 76,186	\$ 664,000
8890	Other Local Income	7410	AARP Foundation grant 18/19	Local	\$ 8,427	\$ (8,427)	\$ -
8890	Other Local Income	7411	BackToWork50+	Local	\$ 60,070	\$ (35,070)	\$ 25,000
8890	Other Local Income	7429	Arconic Foundation Grant	Local	\$ 180	\$ (180)	\$ -
8890	Other Local Income	7606	Student Spprt Svc-UMOJA	Local	\$ 230,867	\$ (230,867)	\$ -
8890	Other Local Income	7642	FinancialStability&Innovation	Local	\$ 13,250	\$ -	\$ 13,250
8890	Other Local Income	8082	Parking Misc Income	Local	\$ 1,659	\$ (1,659)	\$ -
8890	Other Local Income	8084	Impound Admin	Local	\$ 150	\$ (150)	\$ -
8890	Other Local Income	8085	Citations Moving Violations	Local	\$ 443	\$ (443)	\$ -
8890	Other Local Income	8086	Parking Citations-Phoenix Group	Local	\$ 6,656	\$ (6,656)	\$ -
8890	Other Local Income	8089	Livescan Prog. /Campus Police	Local	\$ -	\$ -	\$ -
8890	Other Local Income	8340	NACUBO	Local	\$ 22,380	\$ (7,380)	\$ 15,000
8890	Other Local Income	8558	CRPP-CulturallyResponsivePedag	Local	\$ 173,979	\$ (173,979)	\$ -
8890	Other Local Income	8559	REACH Grant	Local	\$ 45,000	\$ (20,000)	\$ 25,000
8893	Miscellaneous Revenue	1830	Foreign Lang Donations	Local	\$ 1,892	\$ -	\$ 1,892
8893	Miscellaneous Revenue	1832	Japanese Lang Donations	Local	\$ 1,924	\$ -	\$ 1,924
8893	Miscellaneous Revenue	1833	French Donations	Local	\$ 2,116	\$ -	\$ 2,116
8893	Miscellaneous Revenue	1834	Spanish Donations	Local	\$ 2,143	\$ -	\$ 2,143
8893	Miscellaneous Revenue	1930	I&T General Donations	Local	\$ 1,563	\$ (1,563)	\$ -
8893	Miscellaneous Revenue	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	Local	\$ 4,882	\$ -	\$ 4,882
8893	Miscellaneous Revenue	2031	Field Trips and Donations	Local	\$ 36	\$ (36)	\$ -
8893	Miscellaneous Revenue	3630	SRC High Tech Donations	Local	\$ 30,723	\$ 30,723	\$ 61,446
8893	Miscellaneous Revenue	3631	SRC Donations	Local	\$ 11,499	\$ -	\$ 11,499
8893	Miscellaneous Revenue	3632	RITP Prog Training	Local	\$ 11,117	\$ -	\$ 11,117
8980	Contr. from FD11	6400	Community Advancement	Local	\$ 330,491	\$ (330,491)	\$ -
8980	Contr. from FD12	8080	Parking Services	Local	\$ 1,804,073	\$ 710,457	\$ 2,514,530
8980	Contr. from FD13	8350	Technology Refresh	Local	\$ 500,000	\$ -	\$ 500,000
8983	Contr. from FD14	8080	Parking Services	Local	\$ 3,243	\$ (3,243)	\$ -
<b>Total Revenues Fund 12</b>					<b>\$ 69,342,545</b>	<b>\$ (19,615,776)</b>	<b>\$ 49,726,769</b>

## COMPLIANCE WITH 50% LAW

### District compliance for fiscal years 1997-98 through 2024-2025

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

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

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

<u>Fiscal Year</u>	<u>Compliance Rate</u>
1997-98	52.08%
1998-99	53.81%
1999-00	52.37%
2000-01	54.82%
2001-02	52.33%
2002-03	53.52%
2003-04	52.13%
2004-05	51.68%
2005-06	53.69%
2006-07	53.37%
2007-08	54.41%
2008-09	53.68%
2009-10	52.85%
2010-11	51.05%
2011-12	50.13%
2012-13	50.40%
2013-14	50.78%
2014-15	51.43%
2015-16	53.29%
2016-17	53.38%
2017-18	51.91%
2018-19	51.00%
2019-20	51.56%
2020-21	52.90%
2021-22	50.29%
2021-22	50.29%
2022-23	47.78%
2023-24	50.42%
2024-25*	55.44%

\* Preliminary pending Annual 311 Report

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

1997-98	2.97%
1998-99	2.26%
1999-00	1.41%
2000-01	4.17%
2001-02	3.87%
2002-03	2.00%
2003-04	0.00%
2004-05	2.41%
2005-06	4.23%
2006-07	5.92%
2007-08	4.53%
2008-09	0.00%
2009-10	0.00%
2010-11	0.00%
2011-12	0.00%
2012-13	0.00%
2013-14	1.57%
2014-15	0.85%
2015-16	1.02%
2016-17	0.00%
2017-18	1.56%
2018-19	2.71%
2019-20	3.26%
2020-21	0.00%
2021-22	5.07%
2022-23	6.56%
2023-24	8.22%
2024-25	1.07%
2025-26	2.30%

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

## ENROLLMENT STUDENT COUNT

	<u>Fall Enrollment</u>	<u>Spring Enrollment</u>	<u>Average Enrollment</u>
1997-98	23,994	24,055	24,025
1998-99	23,937	24,558	24,248
1999-00	25,009	24,679	24,844
2000-01	26,062	24,535	25,299
2001-02	26,131	25,654	25,893
2002-03	28,849	26,086	27,468
2003-04	27,039	25,924	26,482
2004-05	25,296	24,700	24,998
2005-06	24,494	23,139	23,816
2006-07	23,928	23,191	23,560
2007-08	25,422	25,124	25,273
2008-09	27,258	27,210	27,234
2009-10	27,271	24,476	25,874
2010-11	24,775	24,816	24,796
2011-12	24,224	22,654	23,429
2012-13	22,860	21,942	22,401
2013-14	23,993	22,791	23,392
2014-15	24,263	22,667	23,465
2015-16	24,000	22,208	23,104
2016-17	24,092	22,446	23,269
2017-18	24,349	22,932	23,641
2018-19	24,819	23,328	24,074
2019-20	24,271	21,969	23,120
2020-21	20,569	18,874	19,721
2021-22	19,869	17,083	18,476
2022-23	19,125	18,560	18,846
2023-24	21,968	19,545	20,756
2024-25	23,232	21,204	22,218

## ENROLLMENT FEES 1984-85 THROUGH 2023-24

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

**FEES - OTHER**  
**Fiscal Years 2003 - 04 through Present**

<b>HEALTH FEE</b>	<b>Fall / Spring</b>	<b>Summer / Winter Intersession</b>
2005-06 through 2008-09	14.00	N/A
2009-10 through Fall 2011	17.00	N/A
Spring 2012 through 2016-17	19.00	N/A
2017-18	19.00	17.00
2019-20	20.00	17.00
2021-22 through present	26.00	22.00

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

<b>STUDENT PHOTO IDENTIFICATION CARD</b>		
1995-96 through 1999-2000 (optional)	10.00	0.00
2019-2020 (mandatory)	0.00	0.00

<b>STUDENT ACTIVITIES FEE sticker (optional)</b>		
2000-01 through present	15.00	0.00

<b>Parking Fee</b>					
	<b>Car</b>	<b>Rideshare</b>	<b>Motorcycle</b>	<b>California College Promise Grant</b>	
2000-01	31.00	20.00	15.00	5.00	16.00
2001-02	32.00	20.00	15.00	10.00	17.00
2002-03	33.00	0.00	15.00	15.00	18.00
2003-04	34.00	0.00	20.00	20.00	19.00
2004 - 2020	35.00	0.00	20.00	20.00	20.00
March 2020 – 2024 <sup>2</sup>	None	0.00	0.00	None	None
2024-25 - Present	20.00	0.00	20.00	20.00	20.00

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

<sup>2</sup> Parking fees suspended March 2020 due to COVID19 pandemic.

<b>NON-RESIDENT TUITION FEE</b>			
	<b>Out-of-State per unit</b>	<b>International per unit</b>	<b>F-1 Visa Student Health Insurance per student</b>
2008-09	181.00	195.00	360.00
2009-10	190.00	221.00	396.00
2010-11	183.00	213.00	539.50
2011-12	211.00	211.00	586.00
2012-13	211.00	211.00	676.00
2013-14	216.00	216.00	705.00
2014-15	235.00	235.00	1066.00
2015-16	242.00	242.00	803.00
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00
2018-19	270.00	270.00	697.50
2019-20	285.00	285.00	631.48
2020-21	342.00	342.00	631.48
2021-22	342.00	342.00	697.50
2022-23	342.00	342.00	697.50
2023-24	342.00	342.00	707.58
2024-25	366.00	366.00	735.78
2025-26	391.00	391.00	772.62

<b>CLASS AUDIT FEE</b>	1993-94 through present 15.00/unit
------------------------	------------------------------------

## FULL-TIME FACULTY OBLIGATION

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

Fall Semester	Obligation	Actual	Percentage	Statewide Average of Faculty Replacement**
2001	330.20	352.41	67.17%	\$53,113.00
2002	344.20	352.82	65.03%	\$55,026.00
2003	348.20	347.97	67.50%	\$57,535.00
2004	340.20	351.29	67.10%	\$57,704.00
2005	356.20	367.72	69.70%	\$58,149.00
2006	332.20	357.14	67.12%	\$60,289.00
2007	334.20	348.90	62.70%	\$60,289.00
2008	339.20	343.43	61.25%	\$60,289.00
2009	339.20	342.17	63.15%	\$63,798.00
2010	339.85	342.00	67.82%	\$60,289.00
2011	338.20	332.59	68.43%	\$60,289.00
2012	312.20	320.29	66.30%	\$60,289.00
2013	312.20	335.92	63.83%	\$60,289.00
2014	323.00	333.00	61.37%	\$73,057.00
2015	326.20	335.08	61.90%	\$71,096.00
2016	342.60	359.90	60.26%	\$76,209.00
2017	349.00	359.90	61.16%	\$74,029.00
2018	341.00	346.82	59.40%	\$77,063.00
2019	337.00	346.70	62.10%	\$80,250.00
2020	320.00	335.00	64.40%	\$82,754.00
2021	313.00	321.00	58.60%	\$86,771.00
2022	336.00	332.20	58.70%	\$87,151.00
2023	322.00	339.93	61.42%	\$92,511.00
2024	303.00	334.90	56.68%	\$97,855.00
2025 <sup>1</sup>	297.00	n/a	n/a	\$92,322.00

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

\*\* Based on second period apportionment report.

\*\*\* Obligation projected per CCC Chancellor's Office dated July 31, 2025. Actual data not available until year end

<sup>1</sup> These data points will be calculated, published, and provided to the Chancellor's Office in a report filed by November 1, 2025



## INSURANCE

Annual Cost   Annual Cost   Annual Cost

<b>GENERAL COVERAGE</b>	<b>Description of Coverage</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
General Liability	\$10 mil; MRL \$50,000	\$ 425,021	\$ 421,363	\$ 504,330	\$ 597,845
Professional Liability	\$10 mil; MRL \$50,000	Incl. Above	Incl. Above	Incl. Above	Incl. Above
SAFER/Excess Liability	\$25 mil; excess \$10 mil	\$ 137,461	\$ 161,676	\$ 229,700	\$ 241,974
General Property, incl Excess Property	\$250 mil; MRL \$25,000	\$ 327,215	\$ 410,636	\$ 481,223	\$ 494,235
Expected Loss Cost (annual contribution for property & liability, to cover estimated losses)	MRL \$50,000 at a 90% Confidence Level	TBA	TBA	TBA	TBA
Crime/Fidelity Bond	\$5 mil; deductible \$2,500	\$ 2,911	\$ 3,491	\$ 3,942	\$ 4,113
Cyber Liability	\$5 mil; MRL \$25,000	\$ 42,327	\$ 40,288	\$ 42,320	\$ 39,971
Tripster Accident	\$ 5,000 med; \$10,000 accidental death	\$ 340	\$ 340	\$ 340	
Business Travel	\$100,000/ea; \$800,000 aggregate	\$ 1,517	\$ 1,517	\$ 1,517	
Workers' Compensation (contribution to JPA)	\$10 mil; Dist. Liability \$1 mil; Bodily Injury/ Accident \$500,000	\$ 2,152,190	\$ 2,056,745	\$ 2,593,203	\$ 2,449,878

### **SPECIALIZED PROPERTY**

Equipment Breakdown (formerly Boiler & Machinery)	\$100 mil; deductible \$5,000	\$ 22,497	\$ 23,289	\$ 29,012	\$ 29,478
Electronic Data Equip.	\$15.979 mil; \$250 deductible	\$ 8,730	\$ 8,730	\$ 8,781	\$ 7,026
AV Equipment/Musical Instruments/Art/Art Loan	\$2,659,525 TIV; deductible \$1,000; Exhibition coverage - \$1,000,000	\$ 11,638	\$ 5,819	\$ 5,341	\$ 5,933
Underground Tank	\$1 mil each incident; \$1 mil aggregate limit; deductible \$5,000	\$ 3,303	\$ 4,156	N/A	N/A

### **STUDENT INSURANCE**

Student/Intercollegiate Athletes)	\$25,000/\$50,000 deductible \$100	\$ 126,596	\$ 131,806	\$ 98,508	\$ 106,256
Catastrophic (Intercollegiate Athletes)	\$1 million; deductible \$25,000	\$ 14,206	\$ 14,206	\$ 19,542	\$ 19,452
Catastrophic (Student only)	\$1 million; deductible \$50,000	\$ 3,119	\$ 3,119	\$ 3,119	\$ 3,119
International F-1 Visa	Mandatory; student-paid premium	\$ -	\$ -	\$ -	

**TOTAL    \$ 3,279,071    \$ 3,287,181    \$ 4,020,878    \$ 3,999,280**

MRL - Member-Retained Limit  
TIV - Total Insured Value

## LOTTERY REVENUE

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

<b>Fiscal Year</b>	<b>Resident FTES</b>	<b>Non- Resident FTES</b>	<b>Total FTES</b>	<b>Lottery Revenue</b>	<b>Lottery Funds / FTES</b>
1997-98	16,939	442	17,381	\$ 1,866,260	\$ 107.37
1998-99	17,151	641	17,792	\$ 2,004,795	\$ 112.68
1999-00	17,366	741	18,107	\$ 2,281,209	\$ 125.99
2000-01	17,457	929	18,386	\$ 2,544,547	\$ 138.40
2001-02	18,424	904	19,331	\$ 2,634,918	\$ 136.30
2002-03	19,043	1,078	20,121	\$ 2,379,109	\$ 118.24
2003-04	19,475	1,133	21	\$ 2,673,687	\$ 129.74
2004-05	19,305	1,150	20,455	\$ 2,843,904	\$ 139.03
2005-06	18,228	1,297	19,525	\$ 3,110,898	\$ 155.62
2006-07	19,305	1,453	20,740	\$ 2,858,263	\$ 142.25
2007-08	19,299	1,544	20,843	\$ 2,717,988	\$ 130.40
2008-09	20,382	1,593	21,975	\$ 2,675,226	\$ 121.74
2009-10	20,556	1,613	22,169	\$ 2,903,844	\$ 130.99
2010-11	19,075	1,555	20,630	\$ 2,905,197	\$ 140.82
2011-12	18,224	968	19,192	\$ 2,914,009	\$ 151.83
2012-13	18,160	965	19,125	\$ 2,725,434	\$ 142.51
2013-14	18,470	950	19,420	\$ 3,137,183	\$ 161.54
2014-15	18,525	953	19,478	\$ 2,581,100	\$ 132.51
2015-16	19,488	929	20,417	\$ 3,068,265	\$ 150.28
2016-17	17,915	974	18,889	\$ 3,033,061	\$ 160.57
2017-18	17,915	974	18,889	\$ 2,892,661	\$ 153.14
2018-19	19,030	1,037	20,067	\$ 3,670,656	\$ 182.92
2019-20	18,169	993	19,162	\$ 3,726,817	\$ 194.49
2020-21	14,779	637	15,355	\$ 2,986,433	\$ 194.49
2021-22	13,810	462	14,272	\$ 3,694,735	\$ 258.88
2022-23	13,810	562	14,372	\$ 3,406,164	\$ 237.00
2023-24	15,772	562	16,334	\$ 4,067,166	\$ 249.00
2024-25	15,772	562	16,334	\$ 4,632,159	\$ 283.59
2025-26*	17,448	550	17,998	\$ 4,895,456	\$ 272.00

\* Budgeted Revenues

Professional Memberships 2025 - 2026				
Organization	Vendor #	Division/Dept	Fund 11	Fund 12
Accrediting Commission for Community and Junior Colleges		President's Office	\$ 37,633	
American Association of Hispanics in Higher Education		Human Resources	\$ 2,000	
Association of Chief Human Resource Officers/Equal Employ		Human Resources	\$ 450	
Caccrao		Enrollment Services	\$ 500	
Ccc - Mental Health & Wellness Assoc.		Student Health Center		\$ 100
Cccaa / California Comm Coll Athletic Assoc		President's Office	\$ 20,075	
Center for Collegiate Mental Health		Student Health Center		\$ 575
Community College Association of MESA Directors		MESA		\$ 1,500
Community College League of California		President's Office	\$ 109,758	
Contra Costa Community College District		Business Education	\$ 200	
CSSO		Student Services	\$ 975	
Diligent Corporation		President's Office	\$ 17,500	
El Segundo Chamber of Commerce		Marketing & Communications	\$ 140	
HSACCC		Student Health Center		\$ 200
Kiwanis Club of El Segundo		Student Services	\$ 500	
Liebert Cassidy Whitmore		Human Resources	\$ 3,780	
Lucid Software Inc.		President's Office	\$ 875	
Manhattan Beach Chamber of Commerce		Marketing & Communications	\$ 1,875	
NACUA		Human Resources	\$ 2,660	
National Tooling & Machining Association dba Ntma		Adult Ed		\$ 2,275
South Bay Workforce Investment Board		Community Development	\$ 3,500	
Southern California Football Association		Athletics	\$ 4,300	
Torrance Chamber of Commerce		Marketing & Communications	\$ 595	
Yourmembership.Com DbA Nasfaa		Student Financial Aid		\$ 3,647
Total			\$ 207,316	\$ 8,297

Draft

## Rate of Interest (County Treasurer)

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2008-09</b>	<b>1st</b>	3.280%	3.300%
	<b>2nd</b>	3.180%	3.230%
	<b>3rd</b>	1.940%	1.890%
	<b>4th</b>	1.670%	1.700%

<b>2009-10</b>	<b>1st</b>	1.500%	1.550%
	<b>2nd</b>	1.400%	1.440%
	<b>3rd</b>	1.340%	1.340%
	<b>4th</b>	1.340%	1.360%

<b>2010-11</b>	<b>1st</b>	1.340%	1.380%
	<b>2nd</b>	1.270%	1.300%
	<b>3rd</b>	1.370%	1.370%
	<b>4th</b>	1.200%	1.210%

<b>2011-12</b>	<b>1st</b>	1.130%	1.160%
	<b>2nd</b>	0.990%	1.010%
	<b>3rd</b>	0.810%	0.820%
	<b>4th</b>	0.770%	0.770%

<b>2012-13</b>	<b>1st</b>	0.700%	0.720%
	<b>2nd</b>	0.620%	0.630%
	<b>3rd</b>	0.650%	0.640%
	<b>4th</b>	0.580%	0.580%

<b>2013-14</b>	<b>1st</b>	0.610%	0.630%
	<b>2nd</b>	0.590%	0.600%
	<b>3rd</b>	0.670%	0.670%
	<b>4th</b>	0.650%	0.650%

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

<b>2015-16</b>	<b>1st</b>	0.710%	0.720%
	<b>2nd</b>	0.680%	0.690%
	<b>3rd</b>	0.820%	0.830%
	<b>4th</b>	0.900%	0.910%

<i>Fiscal Year</i>	<i>Quarter</i>	<i>County Pool</i>	<i>School Rate*</i>
<b>2016-17</b>	<b>1st</b>	0.930%	0.950%
	<b>2nd</b>	0.980%	1.000%
	<b>3rd</b>	1.150%	1.160%
	<b>4th</b>	1.150%	1.160%

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

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

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

<b>2020-2021</b>	<b>1st</b>	0.660%	0.670%
	<b>2nd</b>	0.550%	0.560%
	<b>3rd</b>	0.490%	0.490%
	<b>4th</b>	0.460%	0.470%

<b>2021-2022</b>	<b>1st</b>	0.480%	0.490%
	<b>2nd</b>	0.460%	0.470%
	<b>3rd</b>	0.560%	0.560%
	<b>4th</b>	0.930%	0.940%

<b>2022-2023</b>	<b>1st</b>	1.630%	1.610%
	<b>2nd</b>	2.700%	2.780%
	<b>3rd</b>	3.370%	3.370%
	<b>4th</b>	3.800%	3.800%

<b>2023-2024</b>	<b>1st</b>	3.800%	3.880%
	<b>2nd</b>	4.000%	4.120%
	<b>3rd</b>	4.110%	4.140%
	<b>4th</b>	4.180%	4.220%

<b>2024-2025</b>	<b>1st</b>	4.030%	4.110%
	<b>2nd</b>	3.730%	3.860%
	<b>3rd</b>	3.610%	3.630%
	<b>Preliminary 4th</b>	3.610%	3.630%

## RESIDENT FTES BY DIVISION

### FALL/SPRING SEMESTERS

DIVISION	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Behavioral &amp; Social Sciences</b>	2,280	2,720	2,736	2,741	2,990	2,824	2,575	2,875	3,303	3,391
<b>Business Education</b>	826	881	897	901	957	927	897	947	997	1,110
<b>Fine Arts</b>	1,892	1,958	1,919	1,953	1,925	1,296	1,318	1,194	1,142	1,243
<b>Health Sciences &amp; Athletics</b>	1,591	1,632	1,608	1,529	1,367	1,096	1,378	1,606	1,665	1,892
<b>Humanities</b>	2,775	2,744	2,620	2,400	2,243	1,704	1,582	1,851	1,938	1,960
<b>Industry &amp; Technology*</b>	1,630	1,685	1,769	2,069	1,602	860	805	1,152	1,101	1,260
<b>Library &amp; Learning Resources</b>	-	-	-	-	-	60	100	92	95	132
<b>Mathematical Sciences</b>	2,617	2,827	2,792	2,551	2,130	1,792	1,504	1,586	1,581	1,707
<b>Natural Sciences</b>	2,070	2,041	2,063	2,053	2,105	1,922	1,922	1,837	1,888	1,929
<b>Total=&gt;</b>	<b>15,681</b>	<b>16,488</b>	<b>16,404</b>	<b>16,198</b>	<b>15,319</b>	<b>12,482</b>	<b>12,081</b>	<b>13,140</b>	<b>13,710</b>	<b>14,623</b>

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

### SUMMER & WINTER INTERSESSIONS

DIVISION	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25*
<b>Behavioral &amp; Social Sciences</b>	333	697	669	735	821	958	815	852	1,066	1,430
<b>Business Education</b>	77	111	111	102	124	165	143	109	109	180
<b>Fine Arts</b>	190	314	305	335	323	355	282	310	175	257
<b>Health Sciences &amp; Athletics</b>	169	282	254	276	298	241	336	368	393	491
<b>Humanities</b>	238	376	359	313	276	344	269	304	306	466
<b>Industry &amp; Technology</b>	146	238	306	317	269	162	100	111	138	176
<b>Library &amp; Learning Resources</b>	-	-	-	-	-	-	50	18	22	1
<b>Mathematical Sciences</b>	356	510	505	439	409	496	356	341	368	430
<b>Natural Sciences</b>	261	343	317	315	329	352	353	265	284	393
<b>Total=&gt;</b>	<b>1,770</b>	<b>2,871</b>	<b>2,826</b>	<b>2,832</b>	<b>2,849</b>	<b>3,073</b>	<b>2,704</b>	<b>2,678</b>	<b>2,861</b>	<b>3,824</b>

\* The numbers account for the double summer reporting.

## RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATES

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	
Effective Period	Rate
2005-06	9.116%
2006-07	9.124%
2007-08	9.306%
2008-09	9.428%
2009-10	9.709%
2010-11	10.707%
2011-12	10.923%
2012-13	11.417%
2013-14	11.442%
2014-15	11.770%
2015-16	11.847%
2016-17	13.888%
2017-18	15.531%
2018-19	18.062%
2019-20	19.72%
2020-21	20.70%
2021-22	22.91%
2022-23	25.37%
2023-24	26.68%
2024-25	27.05%
2025-26	26.81%
STATE TEACHERS RETIREMENT SYSTEM (STRS)	
Effective Period	Rate
1989-2014	8.25%
2014-2015	8.88%
2015-2016	10.73%
2016-2017	12.58%
2017- 2018	14.43%
2018-2019	16.28%
2019-2020	17.10%
2020-2021	16.15%
2021-2022	16.92%
2022-2023	19.10%
2023-2024	19.10%
2024-2025	19.10%
2025-2026	19.10%

**REVENUE LIMITS PER FUNDED ADA/FTES**  
**FISCAL YEARS 1997-98 THROUGH 2024-2025**

<b>Fiscal Year</b>	<b>Revenue per Credit ADA/FTES</b>	<b>Revenue per Non-Credit ADA/FTES</b>
1997-98	\$ 3,278.88	\$ 1,370.64
1998-99	\$ 3,369.13	\$ 1,496.85
1999-00	\$ 3,397.96	\$ 1,617.83
2000-01	\$ 3,590.69	\$ 1,638.13
2001-02	\$ 3,616.21	\$ 1,678.50
2002-03	\$ 3,530.78	\$ 1,720.46
2003-04	\$ 3,714.41	\$ 1,809.94
2004-05	\$ 3,736.76	\$ 1,834.50
2005-06	\$ 4,122.92	\$ 2,479.23
2006-07	\$ 4,367.00	\$ 2,626.00
2007-08	\$ 4,565.00	\$ 2,745.00
2008-09	\$ 4,565.00	\$ 2,745.00
2009-10	\$ 4,565.00	\$ 2,745.00
2010-11	\$ 4,565.00	\$ 2,745.00
2011-12	\$ 4,565.00	\$ 2,745.00
2012-13	\$ 4,565.00	\$ 2,745.00
2013-14	\$ 4,565.00	\$ 2,745.00
2014-15	\$ 4,636.00	\$ 2,788.00
2015-16	\$ 4,636.00	\$ 2,788.00
2016-17	\$ 5,005.75	\$ 3,010.10
2017-18	\$ 5,071.81	\$ 3,049.82
2018-19	\$ 3,882.00	\$ 3,347.00
2019-20	\$ 4,009.00	\$ 3,381.00
2020-21	\$ 4,009.00	\$ 3,381.00
2021-22	\$ 4,212.00	\$ 3,552.00
2022-23	\$ 4,737.00	\$ 3,994.00
2023-24	\$ 5,238.00	\$ 4,417.00
2024-25	\$ 5,278.00	\$ 4,451.00

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

**Projection of FTES Requirements**  
**FTES Goal and Actual**  
**2021-22 to Present**

	<b>2021-2022</b>	<b>Goal</b>	<b>Actuals</b>
Summer 21		1,700	1,685
Fall 21		8,350	6,554
Winter 22		1,000	965
Spring 22		7,300	5,581
<b>Total</b>		<b>18,350</b>	<b>14,785</b>
	<b>2022-2023</b>	<b>Goal</b>	<b>Actuals</b>
Summer 22		1,702	1,587
Fall 22		6,685	6,733
Winter 23		1,025	1,090
Spring 23		5,966	6,409
<b>Total</b>		<b>15,378</b>	<b>15,818</b>
	<b>2023-2024</b>	<b>Goal</b>	<b>Actuals</b>
Summer 23		1,687	1,769
Fall 23		7,345	7,110
Winter 24		1,159	1,117
Spring 24		6,851	6,572
<b>Total</b>		<b>17,042</b>	<b>16,569</b>
	<b>*2024-2025</b>	<b>Goal</b>	<b>Annual 320</b>
Summer 24		1,790	1,878
Fall 24		7,475	7,645
Winter 25		1,165	1,177
Spring 25		6,953	6,987
Summer 25		-	760
<b>Total</b>		<b>17,383</b>	<b>18,447</b>
	<b>*2025-2026 <sup>1</sup></b>	<b>Goal</b>	<b>Projection</b>
Summer 25		1,216	1,251
Fall 25		7,819	7,297
Winter 26		1,306	1,306
Spring 26		7,304	7,304
Summer 26		730	773
<b>Total</b>		<b>18,375</b>	<b>17,931</b>

\* We are transitioning back to double summer reporting effective 2024-2025 FY.

<sup>1</sup> FTES projections are tentative.



Draft

This page left blank

# GLOSSARY

## GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAP** - A maximum limit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FUND BALANCE** - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**REVENUE** - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

Draft