



TENTATIVE BUDGET

June 26, 2025

2025-26

El Camino Community College District

Office of the Superintendent/President June 26, 2025

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES 2025-2026

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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.

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Members of the Board of Trustees,

The Tentative Budget for the 2025-2026 fiscal year has been developed by the Interim Vice President of Administrative Services and the Business Manager, utilizing the most current information available, including proposals outlined in the Governor's May Revision.

The primary purpose of the Tentative Budget is to authorize the District to incur expenditures beginning July 1, 2025, in advance of the adoption of the Final Budget. It also serves as a preliminary financial plan, pending final budget approval on September 12, 2025. In accordance with state law, all California community college districts must adopt a tentative budget in June to ensure a balanced plan is in place by June 30. The Board of Trustees will participate in a Budget Workshop in early September to review updated projections and assumptions before final adoption.

This Tentative Budget includes an estimated beginning fund balance of \$46.5 million, with projected revenues and expenditures both approximating \$182 million. Key assumptions include a 2.30% Cost-of-Living Adjustment (COLA) to the Student-Centered Funding Formula (SCFF), a projected FTES average of 18,748, and a one-time \$3.85 million transfer to address pension liabilities. The budget also accounts for \$9.7 million in deferred state apportionment payments from 2024-25, anticipated in July 2025.

While technically balanced, this budget relies on one-time solutions and assumes stable enrollment amid significant fiscal uncertainty. The District continues to face complex fiscal challenges, including projected ongoing SCFF deferrals and a potential permanent reduction in Proposition 98 funding due to the reallocation of Transitional Kindergarten (TK) resources to the K-12 system. Nevertheless, the District has sufficient cash reserves to meet all obligations and is approaching the year with caution, flexibility, and a focus on long-term sustainability.

Encouragingly, the District has made measurable progress in resolving recent budget gaps. The \$19.1 million deficit in 2024-2025 was closed through a comprehensive set of one-time and ongoing budget solutions led by the Budget Strategies Leadership Taskforce and the Planning & Budget Committee (PBC). These efforts included the strategic use of federal COVID-19 relief funds, a favorable \$4 million IRS settlement, cancellation of interfund transfers, elimination of vacant Fund 11 positions, and reassignment of personnel costs to appropriate non-General Fund sources such as Risk Management, Workers' Compensation, and Auxiliary Services. For 2025-2026, the District projects a modest surplus of approximately \$62,500, achieved by extending many of these strategies—such as shifting allowable expenses to Fund 12, further trimming supply and equipment budgets, and continuing to right-size staffing levels. The anticipated \$1.7 million deficit in 2026-2027 will be addressed by utilizing OPEB funds, rather than Fund 11, to cover retiree health benefit costs, consistent with the District's legal authority and funding plan.

Although the structural deficit now appears to be resolved, this outlook depends on key assumptions holding true: FTES projections from Academic Affairs must materialize, the State must fully fund Proposition 98 without implementing a deficit factor or midyear reductions, and the District must continue exercising disciplined expenditure control throughout the fiscal year.

To that end, the District will maintain and reinforce several key budget strategies, including the continued offsetting of eligible Fund 11 costs by using Funds 12, 41, and 42 where appropriate, ongoing right-sizing and scrubbing of Fund 11 budgets, and monthly monitoring of allocation spending and Blanket Purchase Order (BPO) activity with timely adjustments based on actual trends. If conditions deteriorate, more aggressive measures may be necessary, such as a reduction factor across all cost centers or targeted reductions to TNCs, faculty overload, and special assignments.

Importantly, none of these decisions will be made in isolation. The Planning and Budget Committee (PBC) will shift from a primarily advisory role to one focused on implementing and monitoring the fiscal strategies outlined in this budget. All actions will continue to move through the District's participatory governance structure to ensure transparency, alignment, and shared accountability. While the financial outlook remains cautiously optimistic the District is taking a conservative, nuanced approach due to continued volatility in enrollment and State funding. The District is entering 2025-2026 with a clear contingency plan and a governance-driven approach to maintaining fiscal health.

As in prior years, the College remains committed to responsible fiscal stewardship, institutional sustainability, and a shared focus on investing in our most valuable assets—our employees and our students. This includes sustaining high-quality instruction, dynamic learning environments, and robust support services.

I look forward to working with you to uphold these values not only throughout the 2025-2026 budget cycle, but also through our multi-year financial planning efforts aimed at ensuring long-term stability and continued investment in programs that promote student success.

Respectfully,



Brenda Thames, Ph.D.
Superintendent/President

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FY 2025-26 Budget Development
Recommended Budget Assumptions

2025-26 Stand-Alone Budget

Estimated Revenues	\$ 182,094,448
Estimated Expenditures	\$ 182,031,861
<i>Surplus / (Deficit)</i>	\$ 62,587

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

A. Organization

The 2025-26 El Camino Community College District Tentative Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor’s Office, the May Revise of the Proposed State Budget and from the District’s Management Team.

B. Unrestricted General Fund Budget Guidelines

1. Estimated Beginning Fund Balance = **\$ 46,548,869**

C. Estimated Revenue including Federal, State and Local Sources = \$ 182,094,448

1. General Apportionment Revenue (SCFF) = **\$ 156,194,895** (2.30% funding COLA is applied only to General Apportionment portion of Revenue)

2024-25 State Aid	\$ 76,075,273
2024-25 EPA	\$ 19,707,500
2024-25 Property Tax	\$ 48,013,561
2024-25 Enrollment Fees	+ \$ 8,886,848
2024-25 Total General Apportionment	\$ 152,683,182
2025-26 COLA (2.30%)	+ \$ 3,511,713
2025-26 Total General Apportionment	\$ 156,194,895

2. Federal Revenue = **\$ 19,264**
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 (18,748.00 FTES), 2024-25 actual P-2 FTES (19,053.33 FTES), and 2023-24 actual FTES (16,568.75 FTES)

1. Projected 2025-26 Cost of Living Adjustment (COLA) increase = **2.30%** or **\$ 3,511,713** (May Revise)
2. Total 2024-25 P-2 generated FTES = **19,053.33** FTES (Actual)
 - a. Credit FTES = **18,763.36**
 - b. Non-Credit FTES = **289.97**
3. 2024-25 Funded FTES = **17,821.99**
 - a. Credit FTES = **17,678.86**
 - b. Non-Credit FTES = **143.13**

- 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: \$ 182,031,861**
- P. Projected Surplus / (Deficit) Spending for 2025-26 Fiscal Year: \$ 62,587**
- Q. Projected Ending Fund Balance: \$ 46,611,456**
- R. Two-Months Operating Cash = \$30.3 million (16.7% of budgeted expenditures including Salaries and Benefits)**

**TENTATIVE 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	Workers Comp Fund - Fund 61	Property And Liability Self- Insurance Fund - Fund 62
Beginning Balance	46,548,869	36,705,582	3,850,244	22,761,109	74,225,701	11,477,960	1,738,444	1,444,191
Revenue								
Federal	19,265	7,507,993	-	-	-	-	-	-
State	110,257,262	33,110,162	-	-	-	-	-	-
Local	67,967,678	5,661,525	-	1,093,000	1,900,000	380,000	2,929,160	6,000
Interfund Transfers In	3,850,243	3,014,530	-	500,000	-	-	-	2,300,000
Total Revenue	182,094,448	49,294,210	-	1,593,000	1,900,000	380,000	2,929,160	2,306,000
Total Available Resources	228,643,317	85,999,792	3,850,244	24,354,109	76,125,701	11,857,960	4,667,604	3,750,191
Appropriations								
Academic Salaries	76,906,858	7,063,456	-	-	-	-	-	-
Classified Salaries	35,582,441	14,577,339	-	-	649,744	-	129,834	-
Staff Benefits	47,493,360	7,785,541	-	-	331,555	-	63,588	-
Supplies/Books	1,359,279	8,477,886	-	6,905,360	-	-	-	16,000
Other Operating Expenses	14,830,990	8,695,099	-	857,360	519,723	55,000	3,190,703	1,726,293
Capital Outlay	44,405	1,498,733	-	11,666,262	35,882,676	9,945,000	-	-
Transfers Out / Other Outgo	5,814,529	3,032,286	3,850,244	-	-	-	-	-
Total Appropriations	182,031,861	51,130,340	3,850,244	19,428,982	37,383,698	10,000,000	3,384,125	1,742,293
Board Required 6% Reserve	10,921,912							
Reserve For Contingencies ⁽¹⁾	35,689,544			4,925,127		1,857,960	1,283,479	2,007,898
Legally Restricted Reserve		34,869,452						
Committed Reserve								
Unallocated / Uncommitted								
Net Change to Fund Balance	62,587	(1,836,130)	(3,850,244)	(17,835,982)	(35,483,698)	(9,620,000)	(454,965)	563,707
Projected Ending Fund Balance	46,611,456	34,869,452	-	4,925,127	38,742,003	1,857,960	1,283,479	2,007,898

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
(29,786)	36,235,691	1,338,358	250,843	6,765,130	9,526,982	95,511	391,429	253,326,257
-	-	-	-	39,931,221	-	-	20,000	47,478,479
-	-	-	-	14,312,931	-	-	-	157,680,355
-	1,710,122	565,048	111,300	-	510,100	19,250	10,000	82,863,183
932,056	1,535,122	-	-	1,425,973	-	-	-	13,557,924
932,056	3,245,244	565,048	111,300	55,670,125	510,100	19,250	30,000	301,579,941
902,270	39,480,935	1,903,406	362,143	62,435,255	10,037,082	114,761	421,429	554,906,198
-	-	-	-	-	-	-	-	83,970,314
-	-	60,500	-	-	-	-	-	50,999,858
-	-	31,500	-	-	-	-	-	55,705,544
-	-	279,369	-	-	2,000	19,250	-	17,059,144
902,270	175,000	43,631	59,000	-	128,312	-	20,000	31,203,381
-	-	-	-	-	-	-	-	59,037,076
-	-	-	-	46,154,099	-	-	-	58,851,158
902,270	175,000	415,000	59,000	46,154,099	130,312	19,250	20,000	356,826,474
-	39,305,935	1,488,406	303,143	16,281,156	9,906,770	95,511	401,429	10,921,912
-	-	-	-	-	-	-	-	198,079,724
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
29,786	3,070,244	150,048	52,300	9,516,026	379,788	-	10,000	(55,246,533)
-	39,305,935	1,488,406	303,143	16,281,156	9,906,770	95,511	401,429	198,079,724

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

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	58,127,316	46,485,852	46,548,869
9795	Adjustments to Beginning Fund Balance	-	21,125	-
	Adjusted Beginning Fund Balance	<u>58,127,316</u>	<u>46,506,977</u>	<u>46,548,869</u>
REVENUE				
FEDERAL REVENUE				
8151	Financial Aid Adm. Allow	45,360	58,456	19,265
8190	Other Federal Revenues	-	-	-
8191	Federal Indirect Cost	-	-	-
8199	Federal Grant Income	-	-	-
	FEDERAL REVENUE TOTAL	<u>45,360</u>	<u>58,456</u>	<u>19,265</u>
STATE REVENUE				
8601	Full-Time Faculty Hiring	2,544,156	2,544,156	2,544,156
8606	Part-time Faculty Salary Spprt	677,893	372,340	401,510
8610	GA - Gen Apport (State Aid)	74,373,610	72,615,484	76,232,593
8612	Prior Year Corrections	(893,174)	-	1
8614	Enroll Fee Admin 2%	203,303	175,000	185,462
8620	Categorical Apportionment - PT Health Benefits	-	-	-
8621	State Indirect Cost	-	-	1
8623	DSPS P/Y correction > GF(state)	-	-	-
8630	GA - Ed Protection Acct (EPA)	24,701,307	29,298,853	21,707,500
8670	GA - State Tax Subventions	136,019	171,520	171,520
8672	Homeowner's Prop Tax Relief	-	-	-
8679	GA - Other State Tax Subv	11	12	12
8680	State -Lottery	4,960,784	3,503,361	3,332,568
8682	Mandated Costs	662,875	662,875	680,472
8690	Other State Revenues	-	-	-
8692	STRS On-Behalf payments revenue	5,001,467	5,001,467	5,001,467
	STATE REVENUE TOTAL	<u>112,368,251</u>	<u>114,345,068</u>	<u>110,257,262</u>
LOCAL REVENUE				
8811	GA - Secured Roll Tax	40,424,252	38,989,081	41,752,989
8812	GA - Supplemental Roll Tax	801,073	713,546	713,546
8813	GA - Unsecured Roll Tax	1,015,961	983,985	983,985
8816	GA - Prior Years Taxes	643,272	773,297	773,297
8817	GA - ERAF	-	-	-
8818	GA - Pen&Interest - Del Taxes	1,680,695	242,368	242,368
8819	GA - RDA Proceeds	277,855	773,438	773,438
8821	Indirect Cost Local Agency	-	-	-
8841	Food Service Commission	40,516	61,518	1
8850	Rental And Leases	1,004,686	495,837	3,924
8851	Lease Contract-Pioneer Theater	103,992	86,660	86,660
8860	Interest And Investment Income	4,800,519	2,024,270	3,331,363
8870	Student Fees(Contra)BadDebts	(650,170)	-	2
8874	GA - Enrollment Fees	19,413,249	19,306,294	27,235,448
8876	Health Fees	-	(1,285)	3
8879	Transcripts	23,937	26,610	21,936
8880	Non Resident Fees	1,445,255	3,053,414	2,468,031
8885	Out of Country Tuition	2,701,423	3,799,360	2,864,805
8887	Catalog/Class Schedule Sales	108	-	521
8888	GA - Bd Fin Assist Prg (BFAP)	(11,274,155)	(11,184,696)	(14,391,801)
8889	Other Student Fees & Charges	61,183	-	158,986
8890	Other Local Income	1,630,974	1,009,696	944,049
8891	District Shows Revenue	18,958	7,549	5
8893	Miscellaneous	7,892	4,123	4,122
8895	Other Local Revenue	(3,623)	-	-
	LOCAL REVENUE TOTAL	<u>64,167,852</u>	<u>61,165,065</u>	<u>67,967,678</u>

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

REVENUES		2023-24	2024-25	2025-26
		Actuals	Estimated	Proposed
			Actuals	Tentative
CONTRIBUTIONS				
8983	Contribution from FD12	-	-	-
8984	Contribution from FD16	-	-	3,850,243
CONTRIBUTIONS TOTAL		-	-	3,850,243
TOTAL REVENUES		176,581,463	175,568,589	182,094,448
EXPENDITURES				
ACADEMIC SALARIES				
11	1100 - Regular Schedule, Teaching	38,197,222	33,893,732	34,807,893
12	1200 - Regular Schedule, Non-Teaching	13,576,899	12,509,871	12,080,079
13	1300 - Other Schedule, Teaching	28,987,788	28,515,276	28,419,310
14	1400 - Other Schedule, Non-Teaching	3,637,526	2,605,239	1,597,076
16	1400 - Faculty Awards	4,000	2,500	2,500
19	1900 - Other Faculty Compensation	-	-	-
ACADEMIC SALARIES TOTAL		84,403,435	77,526,618	76,906,858
CLASSIFIED SALARIES				
21	2100 - Full Time	32,572,839	32,559,421	31,221,649
22	2200 - Instructional Aides	1,884,322	1,513,704	1,133,287
23	2300 - Student Help, Hourly and Overtime	3,625,041	2,627,268	3,225,505
24	2400 - Instructional Aide Overtime	836	-	-
26	2600 - Staff Awards	2,000	2,000	2,000
29	2900 - Other Classified Compensation	-	-	-
CLASSIFIED SALARIES TOTAL		38,085,038	36,702,393	35,582,441
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	13,434,095	12,072,349	12,674,030
32	3200 - Public Employees' Retirement	9,728,878	9,939,686	9,312,321
33	3300 - Social Security - OASDI/Medicare	4,177,908	3,495,561	3,885,434
34	3400 - Health and Welfare - Medical	10,841,605	10,806,760	11,224,036
35	3500 - Unemployment Insurance	59,937	52,148	69,902
36	3600 - Workers' Compensation Insurance	2,853,622	2,641,711	2,433,263
37	3700 - Cash in Lieu of Insurance	114,681	213,675	215,675
38	3800 - Other Benefits	517,972	480,989	475,000
39	3902,03,13, 14 - STRS On Behalf Payments	5,001,467	5,001,467	5,001,467
39	3911, 12, 20,30 - OPEB (Other Post-Employment Benefits)	968,161	1,120,353	698,622
39	3932 - SERP (Supplemental Early Retirement Plan)	-	266,763	1,503,610
STAFF BENEFITS TOTAL		47,698,326	46,091,462	47,493,360
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	2,366	1,250	2,000
43	4300 - Instructional Supplies	275,750	48,500	88,143
44	4400 - Other Instructional Supplies	77,008	51,458	78,774
45	4500 - Non-Instructional Supplies	746,891	1,617,802	1,114,362
46	4600 - Gasoline	47,121	67,210	76,000
47	4700 - Food/Food Supplies	3,007	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL		1,152,143	1,786,220	1,359,279
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5000 - Expense	31,635	-	12,151
51	5100 - Contract for Personal Services	(805,275)	614,221	403,103
52	5200 - Travel, Conference and Training	475,376	262,005	683,651
53	5300 - Dues and Memberships	281,039	267,520	302,036
54	5400 - Insurance	-	-	-
55	5500 - Utilities and Housekeeping Services	4,249,868	5,485,204	5,885,508
56	5600 - Contracts, Rentals, and Repairs	4,029,411	2,704,529	3,726,487
57	5700 - Legal, Elections, and Audit Expense	548,025	1,043,324	2,103,300
58	5800 - Other Services, Postage, Advertising	2,576,724	1,642,740	1,614,654
59	5900 - Miscellaneous	1,048	-	100,100
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		11,387,851	12,019,543	14,830,990

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

EXPENDITURES	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
<u>CAPITAL OUTLAY</u>			
62 6200 - Building / Improvements	-	-	-
63 6300 - Library Books	7,693	-	-
64 6400 - Equipment	429,379	29,576	44,405
69 6900 - Error Account for Obj 6000	-	-	-
CAPITAL OUTLAY TOTAL	437,072	29,576	44,405
<u>OTHER OUTGO</u>			
73 7300 - Interfund Transfer-All Funds	-	-	-
7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	1,443,985	2,794,101	3,014,529
7305 - Interfund Transfer-Fd62 Property & Liability	1,778,949	2,000,000	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)	-	-
OTHER OUTGO TOTAL	5,059,062	1,370,886	5,814,529
TOTAL EXPENDITURES	188,222,927	175,526,697	182,031,861
NET CHANGE TO FUND BALANCE	(11,641,464)	41,892	62,587
BOARD REQUIRED 6% RESERVE	11,293,376	10,531,602	10,921,912
RESERVE FOR CONTINGENCIES ⁽¹⁾	35,192,476	36,017,267	35,689,544
COMMITTED FUND BALANCE	-	-	-
UNCOMMITTED / UNALLOCATED FUND BALANCE	-	-	-
TOTAL ENDING BALANCE	46,485,852	46,548,869	46,611,456

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 TENTATIVE BUDGET
GENERAL FUND RESTRICTED - FUND 12**

Account Number	Dept	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791		Beginning Balance	13,314,642	15,732,245	36,705,582
9795		Adjustments to Beginning Fund Balance	-	1,181,218	-
		Adjusted Beginning Fund Balance	13,314,642	16,913,463	36,705,582
REVENUE					
FEDERAL REVENUE					
8120	7621	Federal Work Study	-	275,778	600,000
8120	6495	CESMII -SM Workforce Developme	-	-	-
8140	6405	TANF	90,004	90,222	90,222
8140	6408	DPSS	96,260	96,260	120,265
8150	7621	Federal Work Study	-	-	-
8150	8116	ARA - Institutional Portion	-	-	-
8170	1102	VTEA Administration	781,078	924,947	924,947
8170	6484	CTE Transitions Allocation	-	-	-
8190	1214	Teacher Preparation Pipeline	154,610	119,113	-
8190	1924	TSA Officer Education-SBG	-	10,136	-
8190	2652	WINGS-Warrior Initiative	77,408	2,933,768	2,592,778
8190	6105	Veterans Education Outreach	48,573	620,970	525,567
8190	6107	Annual Reporting Fee	-	28,965	23,557
8190	6400	Community Advancement	72,071	-	-
8190	6486	Foster Care Ed	35,539	37,524	37,524
8190	7426	SSBCI-St Small Business Credit Initiative	195,228	581	100,000
8190	7434	SBA Cares Act	-	-	-
8190	7440	AACC ECCA	-	-	-
8190	7633	CalFresh Outreach Program	25,386	44,314	-
8190	8100	COVID Response Block Grant	-	-	-
8190	8114	AANAPISI-Asian America, Native, Pacific Islander	-	-	-
8190	8115	DHSI-Developing Hispanic Serving Inst	-	-	-
8190	8116	ARA - Institutional Portion	3,987,387	-	-
8190	8117	CRRSAA - Institutional Portion	-	-	-
8190	8119	CARES Act	-	-	-
8193	6459	Terminal Island-Welding	46,300	245,794	155,000
8193	7102	MDC-Parenting Classes	-	-	-
8195	7621	Federal Work Study	465,543	-	-
8199	2183	MESA UCLA CEED	-	23,765	23,765
8199	2153	SEEDS NSF Grant	-	-	235,131
8199	2651	Workforce Innovation & Opportu	136,607	-	-
8199	6204	MediCal Administrative Activity	1,039	43,952	-
8199	6427	Small Bus. Admin	343,190	495,400	358,761
8199	6495	CESMII -SM Workforce Development	-	50,000	-
8199	6523	CSU Monterey Bay -NSF Partners	56,623	127,776	127,776
8199	7126	CADENCE Grant	59,017	152,953	107,700
8199	7127	Warriors STEM Industry Program	187,981	-	-
8199	7449	CA SMLP	-	-	1,200,000
8199	7435	CASCADE Grant	47,489	242,051	-
8199	7643	Warriors Resource Program	217,918	87,188	285,000
		FEDERAL REVENUE TOTAL	7,125,251	6,651,457	7,507,993
STATE REVENUE					
8620	1006	Student Equity	8,117,280	8,553,760	7,257,627
8620	1007	LGBTQ+	55,648	319,716	140,007
8620	1008	Asian American Student Achievement ProgramMANA	36,086	370,609	137,390
8620	1009	Strong Workforce Program Local	1,981,948	3,584,802	1,489,276
8620	1013	Guided Pathways	385,660	69,692	-
8620	1220	Transfer Ed & Articulation	48,695	-	-
8620	1240	CCC Equitable Placem (AB1705)	-	1,045,336	1,045,336
8620	1414	Common Course Numbering	-	840,002	913,043
8620	1415	Zero Textbook Cost ZTC grant	1,000	313,400	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	2650	Library Services Platform	-	-	-
8620	3101	DSPS	2,041,430	3,069,909	2,468,295
8620	3105	Access-Print & Electronic Info	11,304	10,181	11,066
8620	3106	Deaf & Hard of Hearing	291,866	411,403	40,000
8620	3800	Instructional Block Grant	-	-	-
8620	4700	EOPS	2,931,140	4,176,806	3,210,322
8620	4720	NEXTUP	590,967	1,009,254	561,005
8620	4750	EOPS CARE	866,151	829,305	706,699

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

Account Number	Dept	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
STATE REVENUE (Continued)					
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	6012	Stdnt Trnsfr Achvmnt Rfrm Act	565,217	-	-
8620	6111	AB19Calif. College Promise Grant	2,090,088	2,094,717	1,975,296
8620	6222	Puente Project	(95,200)	316,680	10,000
8620	6231	Dream Resource Liaison Support	166,961	142,609	140,036
8620	6249	RERP-Regional Equity Recovery	39,397	-	-
8620	6406	CalWORKs	586,251	887,195	657,573
8620	6412	Career Technical Education	3,925	7,553	-
8620	6486	Foster Care Ed	70,924	67,532	73,404
8620	6493	Resource Family Approval Train	-	-	-
8620	6902	Health Services-Mental Health	552,577	439,703	445,522
8620	7402	AEBG 16/17 16-328-13	555,997	602,670	544,231
8620	7404	Adult Ed Healthcare Focused Vo	-	-	141,000
8620	7628	BFAP Administration	1,007,615	1,323,795	950,000
8620	7631	Financial Aid Technology	-	-	-
8620	7633	CalFresh Outreach Prog	12,331	67,475	-
8620	7634	Retention & Enrollment Outreach-BSS	2,501,252	520,149	150,000
8620	7637	Basic Needs Center	479,868	1,657,782	600,000
8620	7638	Student Food & Housing Support	205,919	946,527	-
8620	8040	Higher Ed Std Housing Grant	-	-	-
8620	8110	COVID 19 Block Grant 2022-23	318,868	9,774,280	-
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	127,565
8650	1010	Strong Workforce Pgm- Regional	995,278	1,086,561	406,835
8650	1011	Solano - Small Business Sector	-	-	-
8650	1040	AA CA Open OnlineLibrary-ED	7,264	3,230	-
8650	1214	Teacher Preparation Pipeline	-	-	-
8650	1219	Education Futures Initiative	-	1,473	-
8650	1220	Transfer Ed & Articulation	(23,978)	23,978	-
8650	1409	Enhancing DS PD(CELL)	11,995	28,804	28,804
8650	1410	CELL Bio Lab Grant	-	-	-
8650	1411	Scaling Mastery Learning Grant	32,499	-	832
8650	1412	CELL Grant UC Comp Sci	24,861	-	-
8650	1414	Common Course Numbering	-	-	-
8650	1415	Zero Textbook Cost ZTC grant	-	-	-
8650	1454	i3 Pilot Grant	1,760	23,836	23,836
8650	1928	I&T Prop 39-Cln Ener.Tiny House	-	-	-
8650	2180	MESA Program	273,691	1,219,329	419,393
8650	2650	Library Services Platform	-	19,777	-
8650	2651	Workforce Innovation & Opportu	-	175,949	175,000
8650	6006	IEPI Innovation&Effectiveness	13,704	3,355	-
8650	6012	Stdnt Trnsfr Achvmnt Rfrm Act	(565,217)	565,217	500,000
8650	6106	VRC Grant Program	-	-	-
8650	6207	Education Planning Initiative	8,171	14,242	14,040
8650	6222	Puente Project	125,000	97,000	292,000
8650	6224	Puente Reporting - Carryover	5,839	-	-
8650	6227	Historically Black Colleges/Uni	863,970	4,539,911	2,632,659
8650	6232	NOVA Rising Scholars Network	100,976	286,451	160,000
8650	6235	Current&Former Incarcerated	1	-	-
8650	6249	RERP-Regional Equity Recovery	-	105,058	65,661
8650	6400	Community Advancement	-	-	-
8650	6434	CapitalInfusionProgram (Go Biz	(39,397)	131,315	100,000
8650	7422	RSCCD-CTEDDataUnlckd,TechAsstTr	5,000	20,358	-
8650	6249	RERP-Regional Equity Recovery	86,192	-	-
8650	7427	TAEP-Technical Assistance Exp	246,345	130,546	250,000
8650	7428	Economic Opportunity Grant Prg	-	-	-
8650	7444	CAI Digital Tech ApprenticePgm	545,402	1,499,984	827,557
8650	7445	CAI-Bio-Flex Apprentices Pgm	101,593	242,250	196,799
8650	7446	IT-Flex Apprenticeship Grant	108,669	413,547	202,772
8650	7447	CAI-New and Innovative Grant	-	-	120,000
8650	7448	CA Smart Mfg Appr Prjct	-	-	38,580
8680	1098	State Lottery	2,836,969	1,384,356	1,386,973
8690	7606	Student Spprt Svc-UMOJA	-	-	75,849
8690	7676	HUNGER FREE CAMPUS	8,738	159,135	-
8692	8102	District-Wide Costs	-	-	-
8690	8091	SCGIP-SchlComm Interoperability	-	-	-
8692	8107	STRS On Behalf	-	-	-
8699	7623	LAEP-Learning-Aligned Empl Program	45,849	-	-

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

Account Number	Dept	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
LOCAL REVENUE					
8820	4210	Child Development Training Consortium	-	-	-
8830	6464	(STCW) Standards for Training Certif & Watch Keeping	-	-	-
8830	7199	STCW Basic & Advanced	15,935	12,939	11,959
8860	0000	Accounting Use Only	-	-	-
8872	6401	Community Education	508,240	1,099,558	600,000
8872	6402	EI Camino Language AcademyECLA	205,999	175,757	6,802
8876	6900	Student Health Services	-	1,095,506	1,095,506
8876	6910	Health Fees-Fall Semester	504,796	465,000	465,000
8876	6920	Health Fees-Spring	465,143	196,000	196,000
8876	6930	Health Fees-Summer	196,546	196,000	196,000
8881	8080	Parking Services	215	-	-
8881	8081	Parking Fees Permit Machines	21,169	332,605	22,562
8881	8082	Parking Misc. Income	40	-	-
8881	8083	Parking fee-Mgmt	-	-	-
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	102,246	102,246
8890	1413	NASA MITTIC Award	-	4,961	4,961
8890	1808	Journalism grant	1,194	-	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	6150	International Students	-	9,211	-
8890	5004	Intelecom Distribution	-	684,181	-
8890	6108	2019 American Legion Grant	-	-	2,328
8890	6112	SEM Grant Adult Learner-Focuse	2,743	30,000	-
8893	6400	Community Advancement	61,220	547,137	494,719
8890	6401	Community Education	-	-	-
8890	6420	Rio Hondo - SB 1070	-	-	-
8890	6422	SBA Matching Funds- BH Chamber	8,289	33,805	15,500
8890	6431	SBDC Program Income	3,298	3,984	1,694
8890	6475	Contract Training	-	-	-
8890	6478	Cact CA Employee Training Pnl	534,339	1,569,702	1,473,222
8890	6479	Career Pathways	-	-	-
8890	6493	Resource Family Approval Train	756	39,854	38,654
8890	6900	Health Services	14,181	10,492	10,000
8890	7104	Ctr for Customized Training	-	43,684	43,684
8890	7403	SB Adult School 18-19	829,684	664,000	664,000
8890	7410	AARP Foundation grant 18/19	3,827	8,427	-
8890	7411	BackToWork50+	11,377	60,070	25,000
8890	7415	SWP Chabot Slingshot	-	-	-
8890	7429	Arconic Foundation Grant	-	-	-
8890	7606	Student Spprt Svc-UMOJA	-	230,867	-
8890	7642	FinancialStability&Innovation	-	13,250	13,250
8890	8084	Impound Admin	150	-	-
8890	8085	Citations Moving Violations	422	-	-
8890	8086	Parking Citations-Phoenix Group	-	-	-
8890	8087	Parking Violations DMV	-	-	-
8890	8089	Livescan Prog. /Campus Police	20	-	-
8890	8340	NACUBO	4,403	22,380	15,000
8890	8558	CRPP-CulturallyResponsivePedag	81,151	173,980	-
8890	8559	REACH Grant	-	45,000	25,000
8893	1530	Museum Donations	-	-	-
8893	1731	Fine Arts - Art Dept Donation	-	-	-
8893	1732	Fine Arts - Music Donations	-	-	-

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

Account Number	Dept	Description	2023-24 Actuals	2024-25 Estimated Actuals	Proposed Tentative Budget
8893	1733	Fine Arts - Dance Donations	-	-	-
8893	1734	Fine Arts - Artes de El Camino	-	-	-
8893	1735	Fine Arts - Productions Donations	-	-	-
8893	1736	OBS - Renovations/Restorations	-	-	-
8893	1737	OBS - Haag Recital Hall Dontns	-	-	-
8893	1738	Fine Arts - S Bay Child Choir	-	-	-
8893	1739	JAZZ	-	-	-
8893	1830	Foreign Lang Donations	-	-	1,892
8893	1832	Japanese Lang Donations	-	-	1,924
8893	1833	French Donations	-	-	2,116
8893	1834	Spanish Donations	-	-	2,143
8893	1930	I&T General Donations	-	-	-
8893	1950	I&T Ref&Lane Tech(Smg Tst)Grnt	-	-	4,882
8893	2031	Field Trips and Donations	-	-	-
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
8893	6402		-	3,800	-
8893	6400	Community Advancement	-	-	-
8893	6464	(STCW) Standards for Training Certif & Watch Keeping	-	-	-
8893	6459	Terminal Island-Welding	-	-	-
8893	6478	Cact CA Employee Training Pnl	-	-	-
LOCAL REVENUE TOTAL			3,649,368	7,980,940	5,661,525
FD	Obj	CONTRIBUTIONS			
12	8980	6400 Community Advancement	340,115	-	-
12	8980	6402 El Camino Lnguage Academy-ECLA	-	-	-
12	8980	8080 Parking Services	1,103,870	2,294,101	2,514,530
12	8980	8089 Livescan Prog. /Campus Police	-	-	-
12	8980	8350 Technology Refresh	500,000	500,000	500,000
12	8983	1700 Fine Arts	-	-	-
12	8983	6700 Event Operations	-	-	-
12	8983	8080 Parking Services	1,079,210	-	-
			3,023,195	2,794,101	3,014,530
TOTAL REVENUES			46,676,130	75,054,638	49,294,210

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

EXPENDITURES	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
ACADEMIC SALARIES			
1100 - Regular Schedule, Teaching	-	55,671	293,295
1200 - Regular Schedule, Non-Teaching	3,009,858	4,637,358	3,603,429
1300 - Other Schedule, Teaching	112,951	182,156	105,500
1400 - Other Schedule, Non-Teaching	3,335,714	4,507,957	3,061,232
ACADEMIC SALARIES TOTAL	6,458,522	9,383,142	7,063,456
CLASSIFIED SALARIES			
2100 - Full Time	8,329,153	12,063,396	9,751,642
2200 - Instructional Aides	446,927	627,903	834,589
2300 - Student Help, Hourly and Overtime	4,849,753	6,709,245	3,991,108
CLASSIFIED SALARIES TOTAL	13,625,833	19,400,544	14,577,339
STAFF BENEFITS			
3000 - Employee Benefits	-	-	-
3100 - State Teachers' Retirement	907,497	1,503,577	1,029,881
3200 - Public Employees' Retirement	2,310,152	3,676,572	2,975,351
3300 - Social Security - OASDI/Medicare	977,678	1,445,641	1,231,073
3400 - Health and Welfare - Medical	1,520,345	2,331,322	1,866,576
3500 - Unemployment Insurance	9,378	20,704	30,119
3600 - Workers' Compensation Insurance	458,811	630,457	450,021
3700 - Cash in Lieu of Insurance	15,645	13,908	8,288
3800 - Other Benefits	79,301	148,406	23,583
3900 - STRS On Behalf Payments/OPEB	155,444	262,905	170,649
STAFF BENEFITS TOTAL	6,434,251	10,033,493	7,785,541
BOOKS, SUPPLIES AND MATERIALS			
4100 - Textbooks	17,549	24,000	-
4200 - Books	5,206	17,010	22,600
4300 - Instructional Supplies	1,317,074	2,113,851	7,804,223
4400 - Other Instructional Supplies	2,655	14,175	16,000
4500 - Non-Instructional Supplies	890,977	687,321	635,063
4700 - Food/Food Supplies	2,385	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL	2,235,846	2,856,357	8,477,886
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	5,207,479	5,132,090	6,155,391
5200 - Travel, Conference and Training	522,589	687,308	1,001,619
5300 - Dues and Memberships	27,550	66,788	55,096
5400 - Insurance	-	-	-
5500 - Utilities and Housekeeping Services	-	1,824	4,000
5600 - Contracts, Rentals, and Repairs	457,709	1,213,510	243,758
5700 - Legal, Elections, and Audit Expense	93,858	31,469	200,000
5800 - Other Services, Postage, Advertising	1,853,668	1,174,384	1,017,674
5900 - Miscellaneous	1,129	16,840	17,561
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	8,163,981	8,324,213	8,695,099
CAPITAL OUTLAY			
6100 - Site Improvements	-	46,038	81,816
6200 - Buildings	372,757	-	-
6300 - Library Books	123,998	107,454	161,000
6400 - Equipment	2,539,663	3,455,637	1,255,917
CAPITAL OUTLAY TOTAL	3,036,418	3,609,129	1,498,733

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

ENDING FUND BALANCE	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
OTHER OUTGO			
7301 - Interfund Transfer-Fd 12	1,079,210	-	-
7312 - Interfund Transfer-Fd 74	2,350,110	1,655,641	1,425,973
7316 - Interfund Transfers-Fd 51	217,946	-	-
7600 - Other Payments To/For Students	-	-	1,175,355
7630 - Bus Passes and Meal Services	248,922	-	210,000
7631 - Child Care Payments	8,704	-	15,281
7632 - Transportation Services	210,000	-	140,000
7634 - Student Transportation Rental	-	-	3,000
7635 - Student Fees/Stipends	21,238	-	-
7637 - Student Stipends	(2,750)	-	6,000
7639 - Student Incentive Account	170,296	-	56,677
OTHER OUTGO TOTAL	4,303,675	1,655,641	3,032,286
TOTAL EXPENDITURES	44,258,527	55,262,519	51,130,340
NET CHANGE TO FUND BALANCE	2,417,603	19,792,119	(1,836,130)
LEGALLY RESTRICTED FUND BALANCE	15,732,245	36,705,582	34,869,452
UNCOMMITTED FUND BALANCE	-	-	-
TOTAL ENDING BALANCE	15,732,245	36,705,582	34,869,452

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

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

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 TENTATIVE BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	23,707,701	30,737,302	22,761,109
9795	Adjustments to Beginning Fund Balance	-	(7,689,250)	-
	Adjusted Beginning Fund Balance	23,707,701	23,048,052	22,761,109
REVENUE				
STATE REVENUE				
8618	Energy Conserv/Upgrades-Prop39	-	-	-
8620	Categorical Apportionments	85,787	-	-
8652	Sched Maint & Spec Rep Program	-	-	-
8655	State Bond Remib (Music Building)	-	-	-
	STATE REVENUE TOTAL	85,787	-	-
LOCAL REVENUE				
8852	Special Event Leases	12,661	-	-
8856	Insurance Settlement	-	-	-
8860	Interest And Investment Income	1,229,343	668,776	750,000
8885	Out of Country Tuition	304,054	348,968	343,000
	LOCAL REVENUE TOTAL	1,546,058	1,017,744	1,093,000
CONTRIBUTIONS				
8980	Contr. from FD11	-	500,000	500,000
	CONTRIBUTIONS TOTAL	-	500,000	500,000
TOTAL REVENUES		1,631,845	1,517,744	1,593,000
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
43	4300 - Instructional Supplies	-	-	6,874,909
44	4400 - Repairs Parts & Supplies	10,676	-	-
45	4500 - Non-Instructional Supplies	246,329	31,449	30,451
	BOOKS, SUPPLIES AND MATERIALS TOTAL	257,005	31,449	6,905,360
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	(289,365)	-	-
55	5500 - Utilities and Housekeeping Services	-	-	-
56	5600 - Contracts, Rentals, and Repairs	(387,885)	84,495	788,920
56	5660 - Repairs-Non-instructional	-	-	-
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Other Services, Postage, Advertising	125,188	41,180	68,440
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	(552,062)	125,675	857,360
CAPITAL OUTLAY				
61	6100 - Site Improvements	(842,723)	4,430	2,831,778
62	6200 - Buildings	(3,190,629)	1,024,663	5,468,380
64	6400 - Equipment	(1,069,348)	618,470	3,366,104
	CAPITAL OUTLAY TOTAL	(5,102,699)	1,647,563	11,666,262
TOTAL EXPENDITURES		(5,397,756)	1,804,687	19,428,982
NET CHANGE TO FUND BALANCE		7,029,601	(286,943)	(17,835,982)
RESERVE FOR CONTINGENCIES ⁽¹⁾		30,737,302	22,761,109	4,925,127
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		30,737,302	22,761,109	4,925,127

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 TENTATIVE BUDGET
GENERAL OBLIGATION BOND - FUND 42**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	59,895,485	30,600,815	74,225,701
9795	Adjustments to Beginning Fund Balance	-	919,362	-
	Adjusted Beginning Fund Balance	59,895,485	31,520,177	74,225,701
REVENUE				
LOCAL REVENUE				
8857	Legal Settlement Income	-	-	-
8860	Interest And Investment Income	2,720,984	2,273,084	1,900,000
	LOCAL REVENUE TOTAL	2,720,984	2,273,084	1,900,000
CONTRIBUTIONS				
8940	Sale of Bonds	-	49,684,295	-
8992	Contributions from Fd 47	-	-	-
8993	Contributions from Fd 48	-	-	-
	CONTRIBUTIONS TOTAL	-	49,684,295	-
TOTAL REVENUES		2,720,984	51,957,379	1,900,000
EXPENDITURES				
CLASSIFIED SALARIES				
	2100 - Full Time	287,809	296,916	649,744
	2300 - Student Help, Hourly and Overtime	5,262	5,540	-
	CLASSIFIED SALARIES TOTAL	293,071	302,456	649,744
STAFF BENEFITS				
	3200 - Public Employees' Retirement	75,886	79,940	182,468
	3300 - Social Security - OASDI/Medicare	21,682	22,505	49,710
	3400 - Health and Welfare - Medical	57,165	59,255	79,665
	3500 - Unemployment Insurance	144	331	866
	3600 - Workers' Compensation Insurance	6,812	7,188	13,646
	3700 - Cash in Lieu of Insurance	168	-	-
	3900 - STRS On Behalf Payments	2,051	1,476	5,200
	STAFF BENEFITS TOTAL	163,908	170,695	331,555
BOOKS, SUPPLIES AND MATERIALS				
	4500 - Non-Instructional Supplies	4,719	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	4,719	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
	5100 - Contract for Personal Services	467,921	608,264	155,107
	5300 - Dues and Memberships	-	-	-
	5400 - Insurance	525,436	77,667	53,872
	5500 - Utilities and Housekeeping Services	2,912	-	-
	5600 - Contracts, Rentals, and Repairs	959,316	-	7,441
	5700 - Legal, Elections, and Audit Expense	114,866	8,874	211,278
	5800 - Other Services, Postage, Advertising	(327,664)	84,788	92,025
	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	1,742,787	779,593	519,723
CAPITAL OUTLAY				
	6100 - Site Improvements	8,129,647	5,502,019	14,622,324
	6200 - Buildings	15,932,471	1,917,264	19,159,263
	6400 - Equipment	5,749,051	579,828	2,101,089
	CAPITAL OUTLAY TOTAL	29,811,169	7,999,111	35,882,676
OTHER OUTGO				
	7300 - Interfund Transfer	-	-	-
	OTHER OUTGO TOTAL	-	-	-
TOTAL EXPENDITURES		32,015,654	9,251,855	37,383,698
NET CHANGE TO FUND BALANCE		(29,294,670)	42,705,524	(35,483,698)
RESERVE FOR CONTINGENCIES ⁽¹⁾		30,600,815	74,225,701	38,742,003
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		30,600,815	74,225,701	38,742,003

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 TENTATIVE BUDGET
SAFETY TRAINING CENTER - FUND 49**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
Beginning Balance		9,550,814	11,043,586	11,477,960
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8608	One Time Appropriation	-	-	-
STATE REVENUE TOTAL		-	-	-
<u>LOCAL REVENUE</u>				
8860	Interest And Investment Income	502,403	434,374	380,000
LOCAL REVENUE TOTAL		502,403	434,374	380,000
TOTAL REVENUES		502,403	434,374	380,000
<u>EXPENDITURES</u>				
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100 - Contract for Personal Services		(96,123)		25,000
5700 - Legal, Elections, and Audit Expense		(63,851)		30,000
5800 - Other Services, Postage, Advertising		-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL		(159,975)	-	55,000
<u>CAPITAL OUTLAY</u>				
6200 - Buildings		(830,394)		9,945,000
CAPITAL OUTLAY TOTAL		(830,394)	-	9,945,000
TOTAL EXPENDITURES		(990,369)	-	10,000,000
NET CHANGE TO FUND BALANCE		1,492,772	434,374	(9,620,000)
RESERVE FOR CONTINGENCIES ⁽¹⁾		11,043,586	11,477,960	1,857,960
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		11,043,586	11,477,960	1,857,960

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 TENTATIVE BUDGET
BOOK STORE FUND - FUND 51**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative
9791	Beginning Balance	6,130,174	8,399,918	-
9795	Adjustments to Beginning Fund Balance	-	(217,264)	-
	Adjusted Beginning Fund Balance	<u>6,130,174</u>	<u>8,182,654</u>	-
REVENUE				
LOCAL REVENUE				
8800	Sales	1,820,773	2,307,532	-
8860	Interest And Investment Income	94,214	300,057	-
8800	Other Local Income	-	15,438	-
	LOCAL REVENUE TOTAL	<u>1,914,987</u>	<u>2,623,027</u>	-
CONTRIBUTIONS				
8980	Contr. from Other Funds	-	-	-
8983	Contr. from Fd 12	2,636,455	217,946	-
	CONTRIBUTIONS TOTAL	<u>2,636,455</u>	<u>217,946</u>	-
TOTAL REVENUES		<u>4,551,442</u>	<u>2,840,973</u>	-
EXPENDITURES				
PURCHASES, EXPEDITURES/APPROPRIATIONS				
	Purchases	1,337,459	1,804,429	-
	Freight In	53,033	50,760	-
	Freight Out	21,073	23,378	-
	PURCHASES, EXPEDITURES/APPROPRIATIONS TOTAL	<u>1,411,565</u>	<u>1,878,567</u>	-
SALARIES & BENEFITS				
	Payroll	545,212	694,631	-
	Fringe Benefits	217,112	262,338	-
	SALARIES & BENEFITS TOTAL	<u>762,324</u>	<u>956,970</u>	-
OPERATING EXPENSES				
	VISA / MasterCard	50,434	79,887	-
	Other	57,375	116,923	-
	OPERATING EXPENSES TOTAL	<u>107,809</u>	<u>196,810</u>	-
NON-OPERATING EXPENSES				
	Auxiliary Services Support	-	-	-
	New Equipment	-	42,523	-
	Security	-	612	-
	Other (Clear Prior Years Payroll Liability)	-	-	-
	INTERFUND TRANSFER OUT	-	7,948,145	-
	NON-OPERATING EXPENSES TOTAL	<u>-</u>	<u>7,991,280</u>	-
TOTAL EXPENDITURES		<u>2,281,698</u>	<u>11,023,627</u>	-
NET CHANGE TO FUND BALANCE		<u>2,269,744</u>	<u>(8,182,654)</u>	-
RESERVE FOR CONTINGENCIES ⁽¹⁾		<u>8,399,918</u>	-	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		<u>8,399,918</u>	-	-

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 TENTATIVE BUDGET
WORKERS COMP FUND - FUND 61**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	1,361,339	1,882,645	1,738,444
9795	Adjustments to Beginning Fund Balance	-		
	Adjusted Beginning Fund Balance	<u>1,361,339</u>	<u>1,882,645</u>	<u>1,738,444</u>
REVENUE				
LOCAL REVENUE				
8860	Interest Income	11,320	-	12,000
8890	Other Local Income	2,690,112	3,257,910	2,917,160
	LOCAL REVENUE TOTAL	<u>2,701,432</u>	<u>3,257,910</u>	<u>2,929,160</u>
CONTRIBUTIONS				
8980	Contr. from FD12	-	-	-
	CONTRIBUTIONS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>2,701,432</u>	<u>3,257,910</u>	<u>2,929,160</u>
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time	81,779	-	129,834
23	2100 -SW, TNC, Hourly	-	-	-
	CLASSIFIED SALARIES TOTAL	<u>81,779</u>	<u>-</u>	<u>129,834</u>
STAFF BENEFITS				
32	3200 - Public Employees' Retirement	21,819	227,694	38,666
33	3300 - Social Security - OASDI/Medicare	6,258	-	9,936
34	3400 - Health and Welfare - Medical	10,360	-	11,150
35	3500 - Unemployment Insurance	41	-	67
36	3600 - Workers' Compensation Insurance	1,898	(14,258)	2,728
37	3700 - Cash in Lieu of Insurance	210	-	-
39	3900 - STRS On Behalf Payments	654	-	1,041
	STAFF BENEFITS TOTAL	<u>41,240</u>	<u>213,436</u>	<u>63,588</u>
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	2,056,745	3,188,675	3,180,703
56	5600 - Lease-Copiers	-	-	-
58	5800 - Other Services, Postage, Advertising	361	-	10,000
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>2,057,106</u>	<u>3,188,675</u>	<u>3,190,703</u>
OTHER OUTGO				
73	7300 - Interfund Transfer Out	-	-	-
	OTHER OUTGO TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>2,180,126</u>	<u>3,402,111</u>	<u>3,384,125</u>
NET CHANGE TO FUND BALANCE		<u>521,306</u>	<u>(144,201)</u>	<u>(454,965)</u>
RESERVE FOR CONTINGENCIES ⁽¹⁾		<u>1,882,645</u>	<u>1,738,444</u>	<u>1,283,479</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>1,882,645</u>	<u>1,738,444</u>	<u>1,283,479</u>

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 TENTATIVE BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	1,462,527	1,591,953	1,444,191
9795	Adjustments to Beginning Fund Balance		2,850	-
	Adjusted Beginning Fund Balance	1,462,527	1,594,803	1,444,191
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	-	-	-
8860	Interest Income	41,676	19,045	6,000
8890	Other Local Income	-	-	-
	LOCAL REVENUE TOTAL	41,676	19,045	6,000
CONTRIBUTIONS				
8980	Contr. from FD11	1,778,949	2,000,000	2,300,000
	CONTRIBUTIONS TOTAL	1,778,949	2,000,000	2,300,000
TOTAL REVENUES		1,820,625	2,019,045	2,306,000
EXPENDITURES				
CLASSIFIED SALARIES				
23	2300 - Student Help, Hourly and Overtime	6,292	264,865	264,865
26	2300 - Student Help, Hourly and Overtime	-	-	-
29	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	6,292	264,865	264,865
STAFF BENEFITS				
30	3000 - Employee Benefits			
31	3120 - State Teachers' Retirement			
32	3200 - Public Employees' Retirement		78,877	78,877
33	3300 - Social Security - OASDI/Medicare	349	20,263	20,263
34	3400 - Health and Welfare - Medical		20,277	20,277
35	3500 - Unemployment Insurance	2	133	133
36	3600 - Workers' Compensation Insurance	146	5,563	5,563
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	50	2,119	2,119
	STAFF BENEFITS TOTAL	547	127,232	127,232
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	50,534	13,269	16,000
	BOOKS, SUPPLIES AND MATERIALS TOTAL	50,534	13,269	16,000
CONTRACT SERVICES AND OPERATING EXPENSES				
54	5400 - Insurance	1,604,010		
55	5500 - Insurance-Liability Self Ins		1,662,858	1,684,593
56	5600 - Equipment		101,433	41,700
57	5700 - Legal, Elections, and Audit Expense	-	-	-
58	5800 - Othr Services & Expenses	22,541	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	1,626,551	1,764,291	1,726,293
CAPITAL OUTLAY				
64	6400 - Equipment	7,275	-	-
	CAPITAL OUTLAY TOTAL	7,275	-	-
OTHER OUTGO				
73	7300 - Interfund Transfer	-	-	-
	OTHER OUTGO TOTAL	-	-	-
TOTAL EXPENDITURES		1,691,199	2,169,657	2,134,390
NET CHANGE TO FUND BALANCE		129,426	(150,612)	171,610
RESERVE FOR CONTINGENCIES ⁽¹⁾		1,591,953	1,444,191	1,615,801
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		1,591,953	1,444,191	1,615,801

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

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	(29,786)	(29,786)	(29,786)
9795	Adjustments to Beginning Fund Balance			
	Adjusted Beginning Fund Balance	(29,786)	(29,786)	(29,786)
REVENUE				
<u>FEDERAL REVENUE</u>				
8199	Federal Grant Income	-	-	-
	FEDERAL REVENUE TOTAL	-	-	-
<u>STATE REVENUE</u>				
8692	STRS On-Behalf payments revenue	-	-	-
	STATE REVENUE TOTAL	-	-	-
<u>LOCAL REVENUE</u>				
8800	Other Local Income	638,975	-	-
8860	Interest Income	-	-	-
	LOCAL REVENUE TOTAL	638,975	-	-
<u>CONTRIBUTIONS</u>				
8980	Contr. from FD11	-	833,263	932,056
	CONTRIBUTIONS TOTAL	-	833,263	932,056
TOTAL REVENUES		638,975	833,263	932,056
<u>EXPENDITURES</u>				
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
45	4500 - Non-Instructional Supplies	-	-	-
46	4600 - Gasoline	-	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	-	-	-
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
54	5400 - Insurance	-	-	-
55	5500 - Other Operating Expenses	638,975	833,263	902,270
57	5700 - Legal Fees	-	-	-
58	5800 - Other Services and Expenses	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	638,975	833,263	902,270
<u>CAPITAL OUTLAY</u>				
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	-	-	-
<u>OTHER OUTGO</u>				
73	7300 - Interfund Transfer	-	-	-
	OTHER OUTGO TOTAL	-	-	-
TOTAL EXPENDITURES		638,975	833,263	902,270
NET CHANGE TO FUND BALANCE		-	-	29,786
RESERVE FOR CONTINGENCIES ⁽¹⁾		(29,786)	(29,786)	-
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		(29,786)	(29,786)	-

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 TENTATIVE BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	31,011,465	34,074,564	36,235,691
9795	Adjustments to Beginning Fund Balance			
	Adjusted Beginning Fund Balance	31,011,465	34,074,564	36,235,691
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	-		
8860	Interest Income	251,857		175,000
8890	Other Local Income	2,960,723	2,308,963	1,535,122
	LOCAL REVENUE TOTAL	3,212,580	2,308,963	1,710,122
TOTAL REVENUES		3,212,580	2,308,963	1,710,122
EXPENDITURES				
CLASSIFIED SALARIES				
	CLASSIFIED SALARIES TOTAL	-	-	-
STAFF BENEFITS				
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - Other Costs	-	-	-
	STAFF BENEFITS TOTAL	-	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
58	5800 - Other Services, Postage, Advertising	149,481	147,836	175,000
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	149,481	147,836	175,000
TOTAL EXPENDITURES		149,481	147,836	175,000
NET CHANGE TO FUND BALANCE		3,063,099	2,161,127	1,535,122
RESERVE FOR CONTINGENCIES ⁽¹⁾		34,074,564	36,235,691	37,770,813
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		34,074,564	36,235,691	37,770,813

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 TENTATIVE BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71

Account Number	Description	2025-26		
		2023-24 Actuals	2024-25 Estimated Actuals	Proposed Tentative Budget
9791	Beginning Balance	1,130,753	1,376,745	1,338,358
9795	Adjustments to Beginning Fund Balance	-	(35,608)	-
	Adjusted Beginning Fund Balance	1,130,753	1,341,137	1,338,358
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	542,631	705,073	565,048
8846	Fundraising-Other	-	-	-
8860	Interest Income	51,416	-	-
8893	Miscellaneous Revenue	-	-	-
	LOCAL REVENUE TOTAL	594,047	705,073	565,048
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		594,047	705,073	565,048
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time	49,077	34,208	53,500
22	2200 - Instructional Aides	-	-	-
23	2300 - Student Help, Hourly and Overtime	884	-	7,000
	CLASSIFIED SALARIES TOTAL	49,961	34,208	60,500
STAFF BENEFITS				
31	3120 - State Teachers' Retirement	-	-	-
32	3200 - Public Employees' Retirement	13,062	-	18,800
33	3300 - Social Security - OASDI/Medicare	3,780	350,306	-
34	3400 - Health and Welfare - Medical	5,373	-	10,250
35	3500 - Unemployment Insurance	25	-	34
36	3600 - Workers' Compensation Insurance	1,160	-	1,360
37	3700 - Cash in Lieu of Insurance	336	-	450
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	400	-	606
	STAFF BENEFITS TOTAL	24,135	350,306	31,500
BOOKS, SUPPLIES AND MATERIALS				
42	4200 - Books	-	-	-
43	4300 - Instructional Supplies	-	-	-
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	227,930	239,747	172,348
46	4600 - Gasoline	-	-	-
47	4700 - Food/Food Supplies	-	-	107,021
	BOOKS, SUPPLIES AND MATERIALS TOTAL	227,930	239,747	279,369
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	9,101	-	26,431
53	5300 - Benefits	-	-	-
55	5500 - Utilities and Housekeeping Services	-	70,326	-
56	5600 - Contracts, Rentals, and Repairs	6,011	-	10,000
57	5700 - Student Financial Aid	-	-	-
58	5800 - Other Services, Postage, Advertising	2,461	-	7,200
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	17,573	70,326	43,631
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	20,000
	CAPITAL OUTLAY TOTAL	-	-	20,000
OTHER OUTGO				
73	7300 - Interfund Transfer	28,455	13,264	15,000
	OTHER OUTGO TOTAL	28,455	13,264	15,000
TOTAL EXPENDITURES		348,055	707,852	450,000
NET CHANGE TO FUND BALANCE		245,992	(2,779)	115,048
RESERVE FOR CONTINGENCIES ⁽¹⁾		1,376,745	1,338,358	1,453,406
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		1,376,745	1,338,358	1,453,406

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 TENTATIVE BUDGET
STUDENT REPRESENTATION FEES FUND - FUND 72**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	204,231	282,031	250,843
9795	Adjustments to Beginning Fund Balance		(49,252)	
	Adjusted Beginning Fund Balance	204,231	232,779	250,843
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	106,515	128,163	105,000
8860	Interest Income	21,377	-	6,300
	LOCAL REVENUE TOTAL	127,892	128,163	111,300
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		127,892	128,163	111,300
EXPENDITURES				
BOOKS, SUPPLIES AND MATERIALS				
44	4400 - Other Instructional Supplies	-	-	-
45	4500 - Non-Instructional Supplies	1,049	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	1,049	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
50	5000 - Operating Exp & Services	-	-	-
51	5100 - Contract for Personal Services	-	-	-
52	5200 - Travel, Conference and Training	13,140	-	18,000
55	5500 - Utilities and Housekeeping Services	-	-	-
56	5600 - Contracts, Rentals, and Repairs	-	-	-
57	5700 - Advocacy Activities-ASO Rep	4,098	110,099	6,000
58	5800 - Other Services, Postage, Advertising	31,805	-	35,000
64	6400 - Equipment (Capitalized)	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	49,043	110,099	59,000
OTHER OUTGO				
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	31,700
	OTHER OUTGO TOTAL	-	-	31,700
TOTAL EXPENDITURES		50,092	110,099	90,700
NET CHANGE TO FUND BALANCE		77,800	18,064	20,600
RESERVE FOR CONTINGENCIES ⁽¹⁾		282,031	250,843	271,443
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		282,031	250,843	271,443

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 TENTATIVE BUDGET
STUDENT FINANCIAL AID FUND - FUND 74**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	(65,998)	6,724,121	6,765,130
9795	Adjustments to Beginning Fund Balance		41,009	-
	Adjusted Beginning Fund Balance	(65,998)	6,765,130	6,765,130
REVENUE				
FEDERAL REVENUE				
8140	TANF / Temp Asst for Needy Fam	-	-	-
8150	Student Financial Aid	31,573,082	30,156,388	39,931,221
8190	Other Federal Revenues	-		
8195	SFA Federal Revenue Holding	14,044.00		
	FEDERAL REVENUE TOTAL	31,587,126	30,156,388	39,931,221
LOCAL REVENUE				
8800	Local Revenue	-	-	-
8860	Interest And Investment Income	396,681	33,166	-
	LOCAL REVENUE TOTAL	396,681	33,166	-
STATE REVENUE				
8600	State Grant Income	-	-	-
8620	Categorical Apportionments	6,463,017	26,735,136	9,554,918
8650	Reimbursed Categorical Program	13,639,085		4,758,013
8663	Sallie Mae-Private Stdnt Loans	3,400	256,374	
	STATE REVENUE TOTAL	20,105,502	26,991,510	14,312,931
CONTRIBUTIONS				
8980	Contribution from General Fund	-		
8983	Contribution from Restricted General Fund	2,350,110		1,425,973
	CONTRIBUTIONS TOTAL	2,350,110	-	1,425,973
TOTAL REVENUES		54,439,419	57,181,064	55,670,125
EXPENDITURES				
CONTRACT SERVICES AND OPERATING EXPENSES				
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	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	17,322	-	-
CAPITAL OUTLAY				
63	6300 - Library Books	-	-	-
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	-	-	-
OTHER OUTGO				
75	7500 - Scholarships	47,391,230	57,181,064	45,957,733
76	7600 - Other Payments to/for Students	240,748		196,366
	OTHER OUTGO TOTAL	47,631,978	57,181,064	46,154,099
TOTAL EXPENDITURES		47,649,300	57,181,064	46,154,099
NET CHANGE TO FUND BALANCE		6,790,119	-	9,516,026
RESERVE FOR CONTINGENCIES ⁽¹⁾		6,724,121	6,765,130	16,281,156
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		6,724,121	6,765,130	16,281,156

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 TENTATIVE BUDGET
AUXILIARY SERVICES FUND - FUND 79**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Balance	1,246,481	1,467,980	9,526,982
9795	Adjustments to Beginning Fund Balance		(402)	-
	Adjusted Beginning Fund Balance	1,246,481	1,467,578	9,526,982
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	116,019	280,908	71,100
8841	Food Service Commission	-	-	
8860	Interest Income	60,101	-	301,000
8893	Miscellaneous Revenue	157,682	-	138,000
	LOCAL REVENUE TOTAL	333,802	280,908	510,100
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
898x	Contribution from Bookstore Fund Fund 51	-	7,948,145	-
8994	Contribution from Fund 81	78,814	1,116	-
	CONTRIBUTIONS TOTAL	78,814	7,949,261	-
TOTAL REVENUES		412,616	8,230,169	510,100
EXPENDITURES				
CLASSIFIED SALARIES				
21	2100 - Full Time		67,945	237,436
22	2200 - Instructional Aides			
23	2300 - Student Help, Hourly and Overtime	83,107		-
29	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	83,107	67,945	237,436
STAFF BENEFITS				
32	3200 - Public Employees' Retirement	1,576	2,575	70,710
33	3300 - Social Security - OASDI/Medicare	5,802	4,877	18,166
34	3400 - Health and Welfare - Medical	-	375	35,524
35	3500 - Unemployment Insurance	38	32	119
36	3600 - Workers' Compensation Insurance	1,929	1,591	4,987
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	665	562	1,900
	STAFF BENEFITS TOTAL	10,008	10,012	131,406
BOOKS, SUPPLIES AND MATERIALS				
43	4300 - Instructional Supplies	4,598	6,780	-
45	4500 - Non-Instructional Supplies	21,820	45,615	2,000
	BOOKS, SUPPLIES AND MATERIALS TOTAL	26,418	52,395	2,000
CONTRACT SERVICES AND OPERATING EXPENSES				
51	5100 - Contract for Personal Services	40,235	30,478	-
52	5200 - Travel, Conference and Training	8,426		-
53	5300 - Dues and Memberships			
54	5400 - Insurance			
55	5500 - Utilities and Housekeeping Services			
56	5600 - Contracts, Rentals, and Repairs	1,500		-
57	5700 - Legal, Elections, and Audit Expense	-		
58	5800 - Other Services, Postage, Advertising	18,114	9,935	128,312
59	5900 - Miscellaneous	3,309		-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	71,584	40,413	128,312
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	-	-	-
OTHER OUTGO				
73	7300 - Contribution to Other Funds	-	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	-	-	-
TOTAL EXPENDITURES		191,117	170,765	499,154
NET CHANGE TO FUND BALANCE		221,499	8,059,404	10,946
RESERVE FOR CONTINGENCIES ⁽¹⁾		1,467,980	9,526,982	9,537,928
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		1,467,980	9,526,982	9,537,928

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 TENTATIVE BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Fund Balance	158,092	102,661	95,511
9795	Adjustment to Beginning Fund Balance	-	80	-
	Beginning Balance	<u>158,092</u>	<u>102,741</u>	<u>95,511</u>
REVENUE				
LOCAL REVENUE				
8800	Other Local Income	10,312	7,595	16,250
8860	Interest Income	6,728	-	3,000
	LOCAL REVENUE TOTAL	<u>17,040</u>	<u>7,595</u>	<u>19,250</u>
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
8989	Contribution from Fund 71	28,455	13,264	-
	CONTRIBUTIONS TOTAL	<u>28,455</u>	<u>13,264</u>	<u>-</u>
TOTAL REVENUES		<u>45,495</u>	<u>20,859</u>	<u>19,250</u>
EXPENDITURES				
CLASSIFIED SALARIES				
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	<u>330</u>	<u>369</u>	<u>-</u>
STAFF BENEFITS				
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	-	-	-
36	3600 - Workers' Compensation Insurance	8	9	-
37	3700 - Cash in Lieu of Insurance	-	-	-
38	3800 - Other Benefits	-	-	-
39	3900 - STRS On Behalf Payments	3	3	-
	STAFF BENEFITS TOTAL	<u>36</u>	<u>37</u>	<u>-</u>
BOOKS, SUPPLIES AND MATERIALS				
45	4500 - Non-Instructional Supplies	21,746	27,683	19,250
	BOOKS, SUPPLIES AND MATERIALS TOTAL	<u>21,746</u>	<u>27,683</u>	<u>19,250</u>
CONTRACT SERVICES AND OPERATING EXPENSES				
56	5600 - Contracts, Rentals, and Repairs	-	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY				
64	6400 - Equipment	-	-	-
	CAPITAL OUTLAY TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
OTHER OUTGO				
73	7300 - Contribution to Other Funds	78,814	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	<u>78,814</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>100,926</u>	<u>28,089</u>	<u>19,250</u>
NET CHANGE TO FUND BALANCE		(55,431)	(7,230)	-
RESERVE FOR CONTINGENCIES ⁽¹⁾		<u>102,661</u>	<u>95,511</u>	<u>95,511</u>
UNCOMMITTED FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE		<u>102,661</u>	<u>95,511</u>	<u>95,511</u>

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 TENTATIVE BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82**

Account Number	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Proposed Tentative Budget
9791	Beginning Fund Balance	365,196	377,988	391,429
9795	Adjustment to Beginning Fund Balance	-	-	-
	Adjusted Beginning Balance	365,196	377,988	391,429
REVENUE				
FEDERAL REVENUE				
8180	Federal Scholarship Funds	6,622	20,212	20,000
8199	Federal Grant Income	-	-	-
	FEDERAL REVENUE TOTAL	6,622	20,212	20,000
STATE REVENUE				
8692	STRS On-Behalf payments revenue	-	-	-
	STATE REVENUE TOTAL	-	-	-
LOCAL REVENUE				
8800	Other Local Income	-	-	-
8860	Interest Income	19,358	10,336	10,000
	LOCAL REVENUE TOTAL	19,358	10,336	10,000
CONTRIBUTIONS				
8980	Contribution from Restricted General Fund	-	-	-
	CONTRIBUTIONS TOTAL	-	-	-
TOTAL REVENUES		25,980	30,548	30,000
EXPENDITURES				
CLASSIFIED SALARIES				
23	2300 - Student Help, Hourly and Overtime	-	-	-
	CLASSIFIED SALARIES TOTAL	-	-	-
STAFF BENEFITS				
33	3300 - Social Security - OASDI/Medicare	-	-	-
35	3500 - Unemployment Insurance	-	-	-
36	3600 - Workers' Compensation Insurance	-	-	-
39	3900 - STRS On Behalf Payments	-	-	-
	STAFF BENEFITS TOTAL	-	-	-
BOOKS, SUPPLIES AND MATERIALS				
45	4500 - Non-Instructional Supplies	385	-	-
	BOOKS, SUPPLIES AND MATERIALS TOTAL	385	-	-
CONTRACT SERVICES AND OPERATING EXPENSES				
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	-	17,107	20,000
50	5080 - Federal Scholarship Awards	4,561	-	-
50	5000 - Other Operating Expenses & Services	-	-	-
59	5900 - Miscellaneous	-	-	-
	CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	4,561	17,107	20,000
OTHER OUTGO				
73	7300 - Contribution to Other Funds	8,242	-	-
75	7500 - Scholarships	-	-	-
76	7600 - Other Payments to/for Students	-	-	-
	OTHER OUTGO TOTAL	8,242	-	-
TOTAL EXPENDITURES		13,188	17,107	20,000
NET CHANGE TO FUND BALANCE		12,792	13,441	10,000
RESERVE FOR CONTINGENCIES ⁽¹⁾		377,988	391,429	401,429
UNCOMMITTED FUND BALANCE		-	-	-
TOTAL ENDING BALANCE		377,988	391,429	401,429

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.

Appendix A - Cost Reduction Measures 24-25

6/18/2025		Cost Reductions to Achieve a Balanced 2024-25 Budget	
	1X or Ongoing?		2024-25 December Budget
		Projected Deficit Spending	\$ (19,100,984)
		Items noted in April Projections:	
	One-Time	Reverse Chancellor's Office Revenue deficit factor (General Apportionment) - January 2025	\$ (2,043,288)
	One-Time	General Apportionment Revenue - P2 (April 2025) adjustment	\$ (517,960)
	One-Time	Unfilled Vacancies Savings	\$ (3,063,122)
	Ongoing	Eliminated Fall 2024 Fund 11 Vacancies (20.00 fte's)	\$ (2,256,749)
	Ongoing	Eliminated December 2024 vacated SRP retiree positions (9.00 fte's) (\$688,789 2024-25 One-Time, \$1,377,579 Ongoing)	\$ (688,789)
	One-Time	Adjustment to Payroll Savings (Revised Projections & Unfilled Vacancies to June 30)	\$ (2,270,981)
	Ongoing	Add for 1/2 year AFT 2% Increase	\$ 871,740
	Ongoing	Add for 1/2 year Unrepresented 2% Increase	\$ 191,024
	Ongoing	Adjustment for Utilization of Adjunct Faculty	\$ 3,043,542
	One-Time	Vacation Payout for SRP participants	\$ 1,113,373
	Ongoing	SRP Payment to PARS	\$ 266,763
	Ongoing	Miscellaneous Unencumbered/Unexpended Funds in Department Budgets - as of February 2025	\$ (3,878,594)
	Ongoing	Revision to Miscellaneous Unencumbered/Unexpended Funds in Department Budgets-Additional PO's since February	\$ 209,850
	Ongoing	Adjustment to Other Outgo Projections in Estimated Actuals (ie; IRS, PERS, STRS, SUI) penalties and fees	\$ (801,785)
	Ongoing	Cancel 2024-25 Interfund Transfer from Fund 11 to Fund 69 (OPEB) (\$1,500,000) (at present we are fully funded)	\$ (1,500,000)
	One-Time	Reverse IRS Liability (\$4,000,000) One time (favorable settlement from IRS)	\$ (4,000,000)
	One-Time	COVID19 Block Grant (\$8.9M as of 2.25.25) Remainder to be expended through Fund 12 & Fund 41 costs as allowable	\$ (3,000,000)
	Short-term	Transfer Dir Risk Mgmt (Risk Mgmt) to 50/50 FD61 & FD62 (\$171,045)	\$ (171,045)
	Short-term	Transfer ADA Compliance Officer (Risk Mgmt) to 100% Prop & Liab FD62 (\$215,806)	\$ (215,806)
	Short-term	Transfer Workers' Comp Tech (Risk Mgmt) to 100% WKCP FD61 (\$66,914)	\$ (66,914)
	Ongoing	Transfer Dir Facilities Rentals (Facility Rental) to Aux FD79 - (\$228,132)	\$ (228,132)
	Ongoing	Transfer Facilities Program Specialist (Facility Rental) to Aux FD79 - (\$136,003)	\$ (136,003)
		Subtotal of figures above (Reductions to Expenditures)=>	\$ (19,142,876)
		Revised Deficit Spending if all items enacted=>	\$ 41,892

Appendix B - Cost Reduction Measures 25-26

6/20/2025		Cost Reductions to Achieve a Balanced 2025-26 Budget	
	1X or Ongoing?		2025-26 Projection Budget
		Projected Deficit Spending	\$ (7,404,938)
		Items noted in April Projections:	
	One-Time	Increase Interfund Transfer In from Fund 16	\$ (1,950,244)
	Ongoing	Add for full year AFT 2% Increase	\$ 1,773,991
	Ongoing	Add for full year Unrepresented 2% Increase	\$ 388,734
	Ongoing	Add Payroll Manager, Asst Dir Fiscal Services, Financial Analyst	\$ 609,310
	Ongoing	SRP Payment to PARS	\$ 1,503,608
	Ongoing	Cancel 2024-25 Interfund Transfer from Fund 11 to Fund 69 (OPEB) (\$1,500,000) (at present we are fully funded)	\$ (1,500,000)
	Ongoing	Step and Column Movement	\$ (2,665,452)
	Ongoing	Reduction to Supply Contracts and Equipment Budgets	\$ (2,159,569)
	One-Time	Increase Indirect Cost Recovery from Fund 12	\$ (150,000)
	One-Time	Move Allowable Fund 11 Costs to Fund 12	\$ (2,500,000)
	Short-term	Transfer Dir Risk Mgmt (Risk Mgmt) to 50/50 FD61 & FD62 (\$171,045)	\$ (171,045)
	Short-term	Transfer ADA Compliance Officer (Risk Mgmt) to 100% Prop & Liab FD62 (\$215,806)	\$ (215,806)
	Short-term	Transfer Workers' Comp Tech (Risk Mgmt) to 100% WKCP FD61 (\$66,914)	\$ (66,914)
	Ongoing	Transfer Dir Facilities Rentals (Facility Rental) to Aux FD79 - (\$228,132)	\$ (228,132)
	Ongoing	Transfer Facilities Program Specialist (Facility Rental) to Aux FD79 - (\$136,003)	\$ (136,003)
		Subtotal of figures above (Reductions to Expenditures)=>	\$ (7,467,522)
		Items For Consideration:	
		Totals of Figures above*=>	\$ -
		Revised Deficit Spending if all items enacted=>	\$ 62,584