



PLANNING & BUDGETING COMMITTEE

August 17, 2017

1:00 -2:30 P.M.

Library 202

Facilitator: Rory K. Natividad

Notes: Linda M. Olsen

STATEMENT OF PURPOSE

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

Strategic Initiative – C – Collaboration

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

Members

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

Alternate Members / Support

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

AGENDA

- | | | |
|---|-------------------|-----------|
| 1. Draft Minutes Approval – July 20, 2017 | R. Natividad | 1:00 P.M. |
| 2. Tentative Budget Discussion | President Maloney | 1:10 P.M. |
| | VP Higdon | |
| 3. Fund 16 – STRS/PERS | | 1:50 P.M. |
| 4. Review Committee Appointment | R. Natividad | 2:00 P.M. |
| 5. PBC member orientation | R. Natividad | 2:10 P.M. |

Next meeting –August 23, 2017

Committee Funds and Financial Terms Glossary

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

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

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

Planning and Budgeting Committee 2016-17 Goals

PBC Goals 2016-17 for discussion:

1. Develop an action plan utilizing the college wide evaluation of planning and budgeting process. The evaluation was conducted last year.
2. Review and approve the Comprehensive Master Plan to ensure that they are:
 - a. Supportive of the Mission and Strategic Plan,
 - b. Integrated with other college planning and budgeting,
 - c. Implementable, and
 - d. Achievable.
3. Evaluate the Strategic Plan including Institutional Effectiveness Outcomes and Strategic Initiative Objectives.
4. Review and improve upon the yearly activity calendar.
5. Provide a professional development opportunity for faculty and classified.
6. Seek evidence of constituent group PBC communications in an effort to improve the understanding of committee efforts throughout the campus.

EL CAMINO COLLEGE
Planning & Budgeting Committee
Minutes
Date: July 20, 2017

MEMBERS PRESENT

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

Other Attendees:

Alternate Members: R. Russell, A. Ostrega, I. Reyes

Support: A. Leible, I. Graff, J. Nishime, R. Natividad (J. Shankweiler)

Guest: J. Miyashiro

The meeting was called to order at 1:05 p.m.

Approval of the June 8, 2017 Minutes

1. The minutes of June 8 were presented to the committee for approval.
2. Page 2, Approval of the Tentative Budget 2017-2018, **correct name to:** Troesh.
3. The minutes were approved with the one minor correction and will be posted to the website.

Enrollment Update – R. Natividad (handout)

1. The enrollment figures for fall 2017 for El Camino College and Compton College were presented. For El Camino College the projected FTES for last fall was listed as 6,312. Currently (60 days until census) we are at 5,848 which is a 5% drop from last fall. The fill rate for fall 2016 was 62% versus the current rate for this fall 2017 which is at 57%. The goal for this fall is a 92 % fill rate which equates to us being 35% down at this time. D. Mussaw noted that as of today, the numbers show that El Camino is now only 3% down and Compton is only 1% down.
2. With El Camino College in stabilization, the numbers for fall 2017 become extremely important. We need to reach our numbers this year so we can have a positive momentum next summer as we go into the following year. This is where we will be funded. It was noted the President would like to have a 1% growth per year through 2020 to where we can hit 20,000 FTES. This is what is noted in the Enrollment Management Plan.
3. Also noted in order to help increase enrollment, we should look at new programs and different ways and times to offer classes. It was encouraged if anyone had any ideas, to please forward them to their vice president so they can see what is doable.
4. It was noted if everything continues on the positive tract that it is, the Compton Center will be referred to as Compton College. This separation means that funds 14 and 15 will no longer be available for El Camino College.
5. Discussion ensued to the subject of the fill rate goal of 92%. Students become frustrated when they sign up for classes and then find those classes are cancelled because of low enrollment. It was expressed that 92% may be too much of a robust goal. It was felt students may go to other colleges if they keep getting their classes cancelled. It was clarified that the 92% goal is an overall goal with fluidity. It has been more of a goal than a cut off. The efficiency rating will be viewed at a later time.

Annual Planning Update – J. Nishime (handout)

1. The process of the vice presidents meeting to combine their respective plans has now been completed. It was noted there are instructional equipment funds which the State has provided. We were informed we would not receive these funds until the spring but we recently were told we would be receiving these funds earlier this time along with a carry over.
2. The criteria by which the vice presidents are prioritizing encompass health and safety issues, accreditation issues, etc. After instruction equipment and facilities, other areas of funding (non-instructional) were reviewed. Various items which were listed for possible funding were reviewed. One big priority noted was for Campus Police – dispatch system needs to be replaced. It was noted the color-coded items on the list were the items which are being recommended for funding.
3. The listing will be distributed to the committee for their review. The committee was asked to review the small diagram included in the meeting's agenda packet labeled as the Planning and Budgeting Committee Planning Diagram. It was noted under the area labeled November 1st, the term "Submit Program Review" needed to be corrected to "Submit Program Plan." The committee was informed that this is the culmination of the planning process. The diagram shows we will be beginning our planning process in the fall. The planning process for 2018/19 will begin this September. In October the faculty and classified will get together with the dean for collaboration on what the needs are. November 1 is the date all areas should be prioritized and program plans submitted. March 1 the Unit Plan is then submitted to the vice presidents for the Area Plan. April 1st the Area Plans are then developed by the vice presidents. On May 15th the College Plan is then finalized for potential allocations.
4. The new vice president of Human Resources, Jane Miyashiro, was welcomed and introduced to the committee.

Review Committee Appointment – R. Natividad (handout)

1. It was recognized that this would be J. Nishime's last PBC meeting as she is retiring. She was thanked for all of the valuable service she has provided the committee.
2. The new student representatives have now been added to the committee roster. There are currently two vacancies. One of the vacancies is in Academic Affairs and the other will be in Academic Senate. The makeup of the committee consists of two members from every constituent group on campus. The main purposed of the committee is the planning and budgeting.
3. The big month for PBC is forthcoming. August is the month the final budget is discussed. The next meeting for the PBC will probably be August 17. The President will more than likely attend this meeting. Another subsequent meeting will be needed on either August 23 or the 24 (Professional Development Day – Flex Day). R. Natividad will communicate with L. Mednick to ensure there is no interruption between the activities on Flex Day and any PBC meeting if the meeting is held on that day. The preference for the next meeting would be August 23 as it would surely not interfere with Flex Day activities.
4. It was noted a lot of changes are typically not seen between approval of the tentative and the final budget except when they reconcile and finalize the accounts. September 5 will be the board meeting where the final budget will be presented for approval.
5. It was noted if there are any huge changes to the budget before these proposed meetings, the information will be immediately dispersed the committee to give them time for their review.

PBC Member Orientation – R. Natividad

1. This item was tabled and will be brought back when more of the new members are present.

Adjournment – R. Natividad

1. It was noted that PBC is typically held twice a month, first and third Thursday for 1 ½ hours. The committee does not always meet for the full length of time allotted. Discussions will take place this

fall to see if the committee would prefer other options of meeting frequencies and times. Some months may only require one meeting and would help free up member's schedules. The committee was asked to send any suggestions or options to R. Natividad for his information. R. Natividad will also confer with the President and also do a check of other schools to see how they schedule their meetings.

2. The meeting adjourned at 1:41 p.m. The next meeting will be held on **August 3, 2017** in Library 202.

RKN/lmo

APPROVED

FINAL BUDGET

2017-2018

El Camino Community
College District

Office of the Superintendent/President
September 5, 2017

FINAL
SUMMARY
2017-

FUND	General Unrestricted (11)	General Restricted (12)	Compton College Related Activities (14)	Special Programs Compton Center Partnership (15)	STRS/PERS Future Liabilities (16)	Student Financial Aid (74)
Beginning Balance	36,522,862	3,170,421	263,352	1,654,898	0	0
<u>Revenue</u>						
Federal	105,000	3,097,216	0	0	0	45,834,767
State	76,927,578	25,330,332	0	0	0	4,285,000
Local	47,376,894	3,894,113	0	0	149,552	0
Interfund Transfers	0	850,000	1,163,564	3,649,851	14,955,242	0
Total Revenue	<u>124,409,472</u>	<u>33,171,661</u>	<u>1,163,564</u>	<u>3,649,851</u>	<u>15,104,794</u>	<u>50,119,767</u>
Total Available	<u>160,932,334</u>	<u>36,342,082</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>15,104,794</u>	<u>50,119,767</u>
<u>Appropriations</u>						
Academic Salaries	54,503,914	3,923,696	460,854	37,000	0	0
Classified Salaries	28,737,471	10,426,759	147,958	121,000	0	0
Staff Benefits	25,166,293	3,769,403	169,907	52,000	0	0
Supplies/Books	1,946,550	1,878,744	0	0	0	0
Other Operating Expenses	12,076,956	9,341,228	398,197	4,819,749	0	0
Capital Outlay	485,200	3,358,724	0	275,000	0	0
Other Outgo	19,118,657	473,107	250,000	0	0	50,119,767
Total Appropriations	<u>142,035,041</u>	<u>33,171,661</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>0</u>	<u>50,119,767</u>
Reserve for Contingencies	18,897,293	3,170,421	0	0	15,104,794	0
Committed Reserve	0	0	0	0	0	0
Total Appropriations & Reserves	<u>160,932,334</u>	<u>36,342,082</u>	<u>1,426,916</u>	<u>5,304,749</u>	<u>15,104,794</u>	<u>50,119,767</u>

BUDGET
ALL FUNDS
2018

Capital Outlay Projects (41)	General Obligation Bond (42)	Workers Comp. (61)	Property & Liability Self-Insur. (62)	Dental Self-Insur. (63)	Post Employment Benefits Irrevocable Trust Fund (69)	Bookstore (51)	Total
10,820,229	117,214,192	1,346,891	169,595	208,257	23,436,439	610,212	195,417,348
0	0	0	0	0	0	0	49,036,983
2,100,000	0	0	0	0	0	0	108,642,910
925,705	253,600,027	2,143,088	1,103,300	1,195,600	1,400,000	5,780,000	317,568,279
275,000	0	0	0	0	0	0	20,893,657
3,300,705	253,600,027	2,143,088	1,103,300	1,195,600	1,400,000	5,780,000	496,141,829
14,120,934	370,814,219	3,489,979	1,272,895	1,403,857	24,836,439	6,390,212	691,559,177
0	0	0	0	0	0	0	58,925,464
152,088	0	65,804	0	0	0	930,000	40,581,080
50,189	0	23,185	0	0	800,000	310,000	30,340,977
1,510	0	0	0	0	0	0	3,826,804
1,011,581	46,489,968	1,805,888	1,165,112	1,215,288	0	4,345,000	82,668,967
1,307,694	319,387,207	0	12,000	0	0	0	324,825,825
0	0	0	25,000	0	0	235,000	70,221,531
2,523,062	365,877,175	1,894,877	1,202,112	1,215,288	800,000	5,820,000	611,390,648
11,597,872	4,937,044	1,595,102	60,783	188,569	24,036,439	570,212	80,158,529
0	0	0	10,000	0	0	0	10,000
14,120,934	370,814,219	3,489,979	1,272,895	1,403,857	24,836,439	6,390,212	691,559,177

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

Account Number	Description	2015-2016 Actual Revenue	2016-17 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		17,710,651	34,479,690	36,522,862
ADJUSTMENT		606	(63,892)	0
ADJUSTED BEGINNING BALANCE JULY 1		17,711,257	34,415,798	36,522,862
<u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	58,156	51,913	50,000
8199	Financial Aid Administrative Allowance	58,180	56,445	55,000
Total Federal Revenue		116,336	108,358	105,000
<u>STATE REVENUE</u>				
8610	Principal Apportionment	53,322,274	54,677,672 a)	58,150,747 g)
8610	Education Protection Account Funds	16,175,509	15,183,882 b)	14,316,963 h)
8610	Potential Revenue Shortfall	0	0	0
8606	Part-Time Faculty Apportionment	396,456	402,969	370,651
8612	Prior Year Apportionment Correction	506,682	(189,325) c)	0
8613	Current Year Apportionment Correction	(573,008)	(44,745)	0
8614	SFAA Enrollment Fee Administration	280,778	305,458	265,937
8621	State Indirect Costs	127,287	111,153	100,000
8672	Homeowner's Property Tax Relief	183,986	180,657	177,000
8680	Lottery Funds	3,068,265	3,033,061 d)	3,000,000 i)
8690	Other State Revenue	66,834	3,564	0
8691	Mandated Cost Claims - P/Y Pay Down	10,605,655	1,799,335	0
8691	Mandated Cost Claims	536,423	547,092 e)	546,280 j)
8692	STRS On-Behalf Revenue	3,351,535	4,386,517 f)	TBD
Total State Revenue		88,048,676	80,397,290	76,927,578

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

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

Account Number	Description	2015-2016 Actual Revenue	2016-17 Unaudited Revenue	2017-2018 Final Budget
<u>LOCAL REVENUE</u>				
8800	Administrative Oversight	50,000	50,000 k)	50,000
8800	Police Dept. Services - Compton College	1,472,199	1,576,192 l)	1,600,000
8810	Educational Revenue Augmentation	1,495,413	92,471	0
8811	District Taxes - Secured Roll	25,904,623	26,866,548	27,896,548
8812	District Taxes - Supplemental	766,680	779,895	795,289
8813	District Taxes - Unsecured Roll	1,011,810	969,816	970,561
8816	District Taxes - Prior Years	495,652	452,903	525,000
8818	Penalties/Interest on Delinquent Taxes	280,831	411,961	415,200
8819	Redevelopment Agency Funds	604,907	591,585	590,000
8841	Food Services Commission	61,334	65,169	50,000
8842	Equipment Sales	12,731	6,279	0
8850	Rentals and Leases	198,771	395,743	350,000
8851	Lease Contract-Pioneer Theater	240,000	240,000	240,000
8854	Lease Contract-CDC Building	82,611	85,089	85,296
8860	Interest and Investment Income	208,343	506,110	350,000
8874	Enrollment Fees	7,352,889	8,368,328 m)	8,475,000
8879	Transcript Fees	107,035	96,159	100,000
8880	Non-Resident Tuition	523,822	500,958	520,000
8885	Non-Resident Tuition-Foreign	3,695,787	3,727,301	3,700,000
8887	Catalogs and Class Schedules	12,583	10,803	10,000
8889	Student Fines/Fees	34,316	44,065	35,000
8890	Parking Citations	278,707	247,713	275,000
8890	Processing Fees	4,323	25,620	25,000
8890	Discovery Series	6,077	4,172	4,000
8891	Center for the Arts Performances	82,042	86,301	80,000
8893	Miscellaneous Income	64,905	36,343	35,000
8895	Community Advancement Transfer	200,000	200,000	200,000
Total Local Revenue		<u>45,248,391</u>	<u>46,437,524</u>	<u>47,376,894</u>
<u>INCOMING TRANSFERS</u>				
8980	Transfer from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Transfers		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE - ALL SOURCES		<u>133,413,403</u>	<u>126,943,172</u>	<u>124,409,472</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>151,124,660</u>	<u>161,358,970</u>	<u>160,932,334</u>

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

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

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-17 Unaudited Expenditures & Transfers	2017-2018 Final Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	26,343,522	26,353,665 n)	27,075,281 q)
1200	Regular Schedule, Non-Teaching	7,233,065	7,797,309	7,830,877
1300	Other Schedule, Teaching	15,269,728	17,512,933	18,000,000 r)
1400	Other Schedule, Non-Teaching	1,045,815	1,478,319	1,597,756
Total Academic Salaries		<u>49,892,130</u>	<u>53,142,226 n)</u>	<u>54,503,914</u>
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	21,773,083	22,758,808 n)	23,990,549
2200	Instructional Aides	1,770,266	1,793,676	1,865,272
2300	Student Help, Hourly and Overtime	2,808,630	2,891,496	2,881,650
Total Classified Salaries		<u>26,351,979</u>	<u>27,443,980 n)</u>	<u>28,737,471</u>
<u>STAFF BENEFITS</u>				
3120	State Teachers' Retirement	4,411,051	5,425,462	6,581,460 s)
3200	Public Employees' Retirement	2,778,852	3,444,711	4,051,000 s)
3300	Social Security - OASDI/Medicare	2,586,832	2,701,262	2,742,112
3400	Health and Welfare - Medical	7,884,194	7,605,902	8,209,989
3500	Unemployment Insurance	36,479	38,468	39,652
3600	Workers' Compensation Insurance	1,672,460	1,677,391	1,805,888
3700	Cash in Lieu of Insurance	101,803	103,112	104,748
3800	Other Benefits - ARP	287,456	338,164	381,444
3900	Supplemental Early Retirement Prog.	0	422,315	1,250,000 t)
3900	STRS On Behalf Payments	3,351,535	4,386,517 o)	TBD
Total Staff Benefits		<u>23,110,662</u>	<u>26,143,304</u>	<u>25,166,293</u>
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	3,832	5,384	5,682
4300	Instructional Supplies	56,279	99,262 p)	871,223
4400	Other Instructional Supplies/Repairs	35,248	35,486 p)	89,176
4500/4600	Non-Instructional Supplies/Gasoline	888,231	912,064	980,469
Total Books, Supplies and Materials		<u>983,590</u>	<u>1,052,196</u>	<u>1,946,550</u>

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

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

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-17 Unaudited Expenditures & Transfers	2017-2018 Final Budget
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	559,798	542,356	1,781,463 x)
5200	Travel, Conference and Training	410,099	392,758	430,604
5300	Dues and Memberships	186,425	222,895	231,181
5400	Insurance	1,000,000	1,000,000	1,023,062
5500	Utilities and Housekeeping Services	2,687,447	2,883,589	3,125,044
5600	Contracts, Rentals, and Repairs	2,332,812	2,269,162	2,618,548
5700	Legal, Elections, and Audit Expense	482,147	563,350	548,941
5800	Other Services, Postage, Advertising	1,811,224	1,873,323	2,032,384
5900	Miscellaneous	10,044	292,987	285,729
Total Contract Services and Operating Expenses		<u>9,479,996</u>	<u>10,040,420</u>	<u>12,076,956</u>
CAPITAL OUTLAY				
6300	Library Books	0	0	135,200
6400	Equipment	340,426	204,276 u)	350,000
Total Capital Outlay		<u>340,426</u>	<u>204,276</u>	<u>485,200</u>
OTHER OUTGO				
7300	Interfund Transfer	6,486,187	6,809,706	22,118,657 y)
TBD	Estimated Savings - Budget to Actual	0	0	(3,000,000)
Total Other Outgo		<u>6,486,187</u>	<u>6,809,706</u>	<u>19,118,657</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>116,644,970</u>	<u>124,836,108</u>	<u>142,035,041</u>
RESERVE FOR FUTURE PENSION LIABILITIES		0	4,349,587 v)	0
RESERVE FOR ONE-TIME EXPENDITURES		0	10,605,655 w)	0
TOTAL COMMITTED FUND BALANCE		<u>0</u>	<u>14,955,242</u>	<u>0</u>
TOTAL UNCOMMITTED FUND BALANCE		<u>34,479,690</u>	<u>21,567,620</u>	<u>18,897,293</u>
TOTAL ENDING BALANCE		<u>34,479,690</u>	<u>36,522,862</u>	<u>18,897,293</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>151,124,660</u></u>	<u><u>161,358,970</u></u>	<u><u>160,932,334</u></u>

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

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

Notes to Unaudited Revenue 2016-17 - Page 3

- a) General apportionment funding based on State funding of 17,865 credit FTES and 28 non-credit FTES.
- b) The Educational Protection Account portion of the State General Apportionment.
- c) Additional State Apportionment - Recalculation of the District's 2015-16 allocation and State distribution of Orange County tax settlement funds.
- d) A portion of lottery proceeds and matching instructional supplies expenditures were transferred to the Restricted General Fund per State mandate.
- e) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.
- f) New requirement to record funds to offset District's share of STRS pension liabilities

2017-18 Final Budget Assumptions - Revenue

- g) General apportionment funding is based on State funding of 19,612 credit FTES and 30 non-credit FTES and 1.56% Cost of Living Adjustment (COLA) and 2.78% increase to base apportionment.
- h) The Educational Protection Account portion of the State General Apportionment.
- i) Lottery income based on \$146 per FTES.
- j) Current and future years' mandated costs to be automatically reimbursed by State at a rate of \$28 per FTES.

Notes to Unaudited Revenue 2016-17 - Page 4

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

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

Notes to Unaudited Expenditures 2016-17 - Page 5

- n) Salary increases are included in Certificated and non-bargaining unit Classified salary categories.
- o) New requirement to record District's share of STRS liability for pensions
- p) A portion of Instructional Supplies expenditures was moved to the Restricted General Fund to match the restricted portion of Lottery proceeds received in 2016-17.

2017-18 Final Budget Assumptions - Expenditures

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

Notes to Unaudited Expenditures 2016-17 - Page 6

- t) Estimated SERP costs for 2017-18.
- u) Equipment needs identified through program review and budget planning process.
- v) \$4.3 million of ending balance reserved for future pension liabilities.
- w) \$10.6 million of ending balance reserved for one time only expenditures.

2017-18 Final Budget Assumptions - Expenditures

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

2017-18 Final Budget Assumptions - Interfund Transfers

- y) Interfund transfers include \$14.9 million originally set aside as a special reserve for future pension liabilities within the General Fund. Effective 2017-18, these funds will be accounted for in a separate fund, Fund 16 - Future STRS/PERS Pension Liabilities.

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

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,170,421
	ADJUSTMENT	0	0	0
	ADJUSTED BEGINNING BALANCE JULY 1	3,328,308	3,873,918	3,170,421
	<u>FEDERAL REVENUE</u>			
8120	Federal Work Study (7621)	747,832	885,443	931,395
8140	Temporary Assistance for Needy Families - TANF (6405)	111,203	91,871	87,227
8140	Department of Public & Social Services - DPSS (6408)	140,693	140,777	126,699
8170	Career Technical Education Act - CTEA (1102)	832,383	805,478	890,830
8170	CTEA - Title II - Tech Prep (6484)	45,119	43,748	41,592
8190	AMP So Cal (6492)	0	6,300	312,759
8190	Transportation Safety Administration - TSA (1924)	34,599	0	14,940
8190	Veterans Education Outreach (6105)	5,692	4,880	8,232
8193	Federal Contract Education (64xx)	125,000	136,363	125,000
8193	MDC Parenting (7102)	18,486	21,489	17,000
8193	Mentor Protégé (7103)	124,785	0	0
8193	Small Business Development Center (6431)	5,778	40,000	0
8193	Terminal Island (6459) (7101)	101,965	27,021	74,560
8193	WorkPlace Learning Resource Center (6457)	14,807	2,100	5,000
8199	Achievement Scholarship in Engineering, Math & Sci. (2184)	18,386	0	0
8199	California Manufacturers & Technology Assoc.-CMTA (6498)	394,757	0	0
8199	Medi-Cal Administrative Activity (6204)	144	4,890	94,716
8199	MESA - UCLA CEED (2183)	2,763	1,502	24,835
8199	Small Business Development Center (6427) (6428)	282,780	325,257	310,000
8199	STEM Transfer/SSS-Hispanic Students (6057)	47,660	0	0
8199	Title III - HSI - STEM (6521)	1,000,106	283,457	0
8199	Title III - HSI - STEM (6522)	206,890	26,529	0
8199	Title V - Graduation & Completion Rates (6520)	126,038	0	0
8199	TRIO (3180)	0	0	32,431
8199	Western Region Interpreter Education Center (3138,3139)	50,088	0	0
	Total Federal Revenue	4,437,954	2,847,105	3,097,216
	<u>STATE REVENUE</u>			
8620	Adult Education Block Grant (AEBG) (7401)(7402)	0	248,137	658,019
8620	Adult Education Block Grant (AEBG) (6443)	0	0	270,376
8620	Basic Skills (1804)	153,376	100,112	192,451
8620	Board Finan. Assist Prog Admin. Allowance (7628,7693)	798,229	769,078	793,027
8620	CalWORKS (6406)	483,229	511,576	485,997
8620	Career Technical Equipment (6412)	18,627	0	69,214
8620	Consortium Planning (6443)	77,960	1,049,988	1,087,373
8620	Disabled Student Program Services (DSPS) (3101)	1,671,811	1,585,649	1,508,367
8620	DSPS - Access Print/Electronic Information (3105)	14,422	11,469	12,000
8620	DSPS - Deaf and Hard of Hearing (3106)	285,045	295,624	295,000
8620	Assessment, Remediation & Retention - RN Program (2217)	145,815	170,987	171,000
8620	Extended Opportunity Program & Services (4700)	1,221,302	1,138,656	1,048,387
8620	Extended Opportunity Program & Services CARE (4750)	152,610	107,447	101,620
8620	Faculty & Staff Diversity AB1725 (5010-11)	4,100	15,330	129,087
8620	Foster Care Education (6483,6486)	104,402	102,889	102,889
8620	Instructional Equipment/Library Materials (3800)	419,525	427,986	2,891,409
8620	Matriculation/Student Success & Support Programs (6250)	3,074,776	4,352,953	4,039,735
8620	RFA -Resource Family Approval Training (6493)	0	11,575	25,500
8620	Staff Development (8551)	1,754	0	0
8620	Strong Workforce Program (1009)	0	158,615	2,926,734
8620	Student Equity (1006)	1,363,274	1,797,214	3,227,923
8650	Adv. Mfg. Sector Navigator (6436)	491,156	372,500	372,500
8650	Basic Skills & Student Outcomes Transformation (1802)	0	247,934	493,743

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

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
8650	CA Open Online Library - Ed (1040)	0	3,426	15,574
8650	Capital Infusion - Go Biz (6434)	109,848	60,000	80,000
8650	Career Tech Educ.- Career Adv. Academy CTE - CAA (6499)	667,245	230,355	775,407
8650	Career Technical Education (Rancho Santiago) (6585) (6587)	374,034	272,671	0
8650	CTE Retail Hosp, Adv Mfg, Tech Train. (RSCCD) (7420-7422)	0	10,000	120,000
8650	CVUHSD-Digital Media Arts Career Pathway (1780)	25,765	47,647	0
8650	Deputy Sector Navigator (6472)	252,067	142,710	229,800
8650	Education Planning Initiative (6207)	0	21,388	83,612
8650	ECC PRIDE (8556)	0	24,626	25,009
8650	Historically Black Colleges & Universities (6227)	185,174	311,839	350,000
8650	In-Region Investments (6468)	96,851	184,897	100,000
8650	Los Angeles Universal Preschool (1540)	108,159	0	0
8650	MESA Programs (2180-2181)	55,457	78,919	84,446
8650	Model Approaches to Partnerships (6490)	25,648	16,377	0
8650	Proposition 39 - Clean Energy Workforce (1927, 1928)	201,965	31,808	7
8650	Puente Project Reporting (6223, 6224)	1,141	1,411	7,948
8650	Retail/Hospitality (6448)	473,593	424,046	397,874
8650	Strong Workforce Program - Regional (1010)	0	0	640,866
8650	Teacher Pipeline (1214) (1218)	147,176	97,801	90,981
8650	TTIP (8354)	0	0	10,369
8680	Lottery - Restricted	1,054,292	983,919	1,000,000
8692	STRS On-Behalf Payments	154,337	199,261	TBD
8699	Adv Mfg & Engin. Technology Linked Learning Consort (6482)	747,258	1,051,182	416,088
Total State Revenue		15,161,423	17,670,002	25,330,332
<u>LOCAL REVENUE</u>				
8800	Community Advancement/Economic Development (64xx)	1,314,981	598,090	600,000
8860	Interest	5,986	20,547	20,000
8872	Community Education Class Fees (6401, 6402)	854,036	766,638	955,197
8876/90	Health Services Fees (6910, 6920)	799,039	800,066	800,100
8881/90	Parking Services Fees (8080-85)	1,033,238	1,139,727	1,063,550
8886	Equipment Servicing Fees (1942)	25,015	5,679	15,431
8890	AARP Foundation (7410)	0	21,947	20,000
8890	Beverly Hills Chamber of Commerce - SBA Matching (6422)	0	5,438	2,562
8890	Career Pathways (6479)	92,262	0	0
8890	Child Development Training Consortium (4210)	23,750	23,751	23,750
8890	Donations (various)	117,578	189,941	150,000
8890	Federal Work Study - Off Campus Employers (7621)	3,547	0	10,000
889	Inglewood Unified CCPT (7108)	0	15,862	15,862
8890	International Students (6150)	2,662	2,227	27,547
8890	Live Scan (8089)	16,651	15,860	16,000
8890	LACOE Head Start Teachers (1212)	0	40,700	0
8890	LAUSD (6421)	5,956	10,424	80,706
8890	LBCCD - Goldman Sachs (6424)	0	816	1,458
8890	Referee and Lane Technician Training (1950)	7,124	9,848	9,650
8890	Regional Interpreters Training Program - RITP (3632)	5,614	4,175	9,800
8890	Rio Hondo SB 1070 (6420)	36,833	110,800	0
8890	SBDC Program Income (6431)	8,506	9,796	35,000
8896	Foundation - Innovation Grants (various)	10,244	50,354	37,500
Total Local Revenue		4,363,022	3,842,686	3,894,113
<u>INCOMING TRANSFERS</u>				
8980	Transfers from General Fund-Unrestricted	888,126	857,981	850,000
Total Incoming Transfers		888,126	857,981	850,000
TOTAL REVENUE - ALL SOURCES		24,850,525	25,217,774	33,171,661
TOTAL BEGINNING BALANCE AND REVENUE		28,178,833	29,091,692	36,342,082

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

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-2017 Unaudited Expenditures & Transfers	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	0	0	0
1200	Regular Schedule, Non-Teaching	1,206,427	1,723,753	1,750,644
1300	Other Schedule, Teaching	113,998	117,550	121,384
1400	Other Schedule, Non-Teaching	<u>1,821,170</u>	<u>2,020,154</u>	<u>2,051,668</u>
Total Academic Salaries		3,141,595	3,861,457	3,923,696
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,037,490	5,325,015	5,408,085
2200	Instructional Aides, Full Time	527,593	494,992	502,714
2300	Student Help, Hourly and Overtime	<u>4,322,330</u>	<u>4,289,664</u>	<u>4,515,960</u>
Total Classified Salaries		9,887,413	10,109,671	10,426,759
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	230,914	368,346	469,587
3200	Public Employees' Retirement System	703,780	817,657	931,842
3300	Social Security - OASDI & Medicare	677,788	681,140	735,935
3400	Health and Welfare	1,059,448	1,159,223	1,259,327
3500	Unemployment Insurance	5,672	5,936	6,227
3600	Workers' Compensation Insurance	234,611	273,013	276,045
3700	Cash in Lieu of Insurance	9,864	10,440	10,440
3800	Alternate Retirement Plan	55,603	80,972	80,000
3900	STRS On-Behalf payments	<u>154,337</u>	<u>199,261</u>	<u>TBD</u>
Total Staff Benefits		3,132,017	3,595,988	3,769,403
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4200	Books	29,811	40,996	45,624
4300	Instructional Supplies	1,225,583	1,145,831	1,158,864
4500	Non-Instructional Supplies	<u>789,686</u>	<u>525,726</u>	<u>674,256</u>
Total Books, Supplies, and Materials		2,045,080	1,712,553	1,878,744

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

Account Number	Description	2015-2016 Actual Expenditures & Transfers	2016-2017 Unaudited Expenditures & Transfers	2017-2018 Final Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Personal Services/Indirect Costs	3,068,870	3,616,570	7,743,563
5200	Travel, Conference & In-Service Training	382,942	404,090	447,097
5300	Dues and Memberships	7,587	9,982	12,785
5400	Insurance	20,593	18,819	20,387
5500	Utilities and Housekeeping Service	14,310	15,389	19,856
5600	Contracts, Rentals, and Repairs	122,346	161,778	211,962
5700	Legal & Regulatory Expenses	2,945	3,500	3,600
5800	Other Services, Postage, Advertising	595,266	784,506	857,853
5900	Repro Services	21,970	10,477	24,125
Total Contracts Services and Operating Expenses		4,236,829	5,025,111	9,341,228
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	549	820	0
6200	Buildings	0	0	0
6300	Library Books	4,854	19,488	25,000
6400	Equipment	1,388,301	1,161,220	3,333,724
Total Capital Outlay		1,393,704	1,181,528	3,358,724
<u>OTHER OUTGO</u>				
7300	Community Advancement Contrib. to General Fund (11)	200,000	200,000	200,000
7300	Interfund Transfer - Capital Outlay-Parking	0	0	0
7600	Other Payments to/for Students	268,277	234,963	273,107
Total Other Outgo		468,277	434,963	473,107
TOTAL EXPENDITURES / APPROPRIATIONS		24,304,915	25,921,271	33,171,661
NET ENDING BALANCE / RESERVES		3,873,918	3,170,421	3,170,421
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		28,178,833	29,091,692	36,342,082

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

Account Number	Description	2015-16 Actual	2016-17 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		44,004	35,760	263,352
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8692	STRS On Behalf revenue	19,373	23,975	TBD
Total State Revenue		19,373	23,975	TBD
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	1,145,691	1,200,431	1,163,564
Total Local Revenue		1,145,691	1,200,431	1,163,564
TOTAL REVENUE - ALL SOURCES		1,165,064	1,224,406	1,163,564
TOTAL BEGINNING BALANCE AND REVENUE		1,209,068	1,260,166	1,426,916
<u>EXPENDITURES</u>				
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-teaching	255,259	252,493	435,854
1400	Other Schedule, Non-Teaching	22,643	15,973	25,000
2100	Classified - Full Time	220,166	119,668	112,958
2300	Student Help, Hourly and Overtime	30,762	26,264	35,000
3000	Benefits	127,329	97,569	169,907
3900	STRS On Behalf Payments	19,373	23,975	TBD
Total Salaries and Benefits		675,532	535,942	778,719
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	0	0	0
Total Books, Supplies and Materials		0	0	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	0	25,000	125,000
5200	Travel, Conference and In-Service Training	722	614	1,000
5300	Dues and Memberships	5,488	0	0
5700	Legal, Elections, and Audit Expense	0	0	0
5800	Other Services	101,143	150,641	272,197
Total Contract Services and Operating Expenses		107,353	176,255	398,197
<u>CAPITAL OUTLAY</u>				
6400	Equipment	0	0	0
Total Capital Outlay		0	0	0
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	390,423	284,617	250,000
Total Other Outgo		390,423	284,617	250,000
TOTAL EXPENDITURES / APPROPRIATIONS		1,173,308	996,814	1,426,916 *
TOTAL ENDING BALANCE / RESERVES		35,760	263,352	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,209,068	1,260,166	1,426,916

* See page 75 for list of Compton College Related allocations

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

	Unaudited Actuals 2016-17	Final Budget 2017-18
1 ECC Faculty Participation in Contract Related Work	\$ 2,187	\$ 20,000
2 ECC Admissions & Records Supervisor (25%)	36,509	21,714
3 Classified Overtime - related to Compton College	8,346	5,000
4 Mileage Reimbursement - ECC & Compton College Staff	614	1,000
5 ECC - Associate Dean of Academic Affairs	111,366	114,974
6 Clerical Support - Academic Affairs	17,918	30,000
7 Student Learning Outcomes (SLO) Coordination	13,785	25,000
8 Health and Welfare Benefits	97,569	169,907
9 Academic Stipends	78,880	37,380
10 Classified Stipends	65,507	73,020
11 Contract Services - Compton Construction Projects	284,617	250,000
13 ECC Vice President - Compton College	62,247	213,500
14 ECC Director - Community Relations - Compton College	17,653	18,224
15 Accreditation Support	5,689	50,000
16 Compton College Marketing Campaign	124,757	125,000
17 Interact Process Review	25,000	-
18 Other Services	20,195	272,197
TOTAL	<u>\$ 972,839</u>	<u>\$ 1,426,916</u>

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actuals	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		604,322	1,921,924	1,654,898
REVENUE				
<u>STATE REVENUE</u>				
8692	STRS On Behalf Revenue	9,846	3,008	TBD
Total State Revenue		9,846	3,008	0
<u>LOCAL REVENUE</u>				
8980	Contribution from General Fund	3,402,370	3,601,294	3,649,851
Total Local Revenue		3,402,370	3,601,294	3,649,851
TOTAL REVENUE - ALL SOURCES		3,412,216	3,604,302	3,649,851
TOTAL BEGINNING BALANCE AND REVENUE		4,016,538	5,526,226	5,304,749
EXPENDITURES				
<u>SALARIES and BENEFITS</u>				
1200	Certificated, Regular Schedule, Non-Teaching	12,245	27,034	27,000
1400	Other Schedule, Non-Teaching	10,271	4,965	10,000
2100/2200	Classified - Full Time	59,567	70,512	71,000
2300	Student Help, Hourly and Overtime	6,805	44,619	50,000
3000	Benefits	27,749	46,249	52,000
3900	STRS On Behalf Payments	9,846	3,008	TBD
Total Salaries and Benefits		126,483	196,387	210,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500	Non-Instructional Supplies	15,266	10,651	0
Total Books, Supplies and Materials		15,266	10,651	0
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract for Personal Services	201,664	651,362	176,000
5200	Travel, Conference and In-Service Training	22,623	26,393	25,000
5300	Dues & Memberships	620	120	0
5600	Rents, Leases and Repairs	13,392	11,197	0
5700	Legal	0	7,373	0
5800	Other Services and Expenses	125,208	396,025	4,229,000
5900	Special Programs and Services	0	0	389,749
Total Contract Services and Operating Expenses		363,507	1,092,470	4,819,749
<u>CAPITAL OUTLAY</u>				
6300	Library Books	0	39,870	100,000
6400	Equipment	1,589,358	2,531,950	175,000
Total Capital Outlay		1,589,358	2,571,820	275,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	0	0	0
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		2,094,614	3,871,328	5,304,749 *
TOTAL ENDING BALANCE / RESERVES		1,921,924	1,654,898	0
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		4,016,538	5,526,226	5,304,749

* See page 76 for list of Special Programs allocations

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

	<u>Unaudited</u> <u>Actuals</u> <u>2016-17</u>	<u>Final</u> <u>Budget</u> <u>2017-18</u>	<u>Final</u> <u>Budget</u> <u>2017-18</u>
I. Student Retention Programs			\$ 464,000
Disabled Students Programs & Services (DSP&S)	\$ 76,202	\$ 149,000	
First Year Experience (FYE)	96,692	100,000	
Honors Transfer Program	21,943	90,000	
STEM / MESA	125,001	125,000	
II. Enrollment Management /Marketing	173,759		176,000
III. Campus Technology Plan	3,106,326		3,874,875
IV. Safety	0		500,000
V. Emergency Equipment Replacement/Repair	209,918		175,000
VI. Library Books	39,870		100,000
VII. Other Programs	18,609		14,874
 TOTAL	 <u>\$ 3,868,320</u>		 <u>\$ 5,304,749</u>

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

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

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
<u>INCOME</u>				
<u>FEDERAL INCOME</u>				
8150	Supplemental Ed. Opportunity Grant	736,500 *	759,000 *	834,767 *
8150	PELL Grant Program	37,603,347 *	38,029,841 *	45,000,000 *
8150	STEM Achievement Award	154,000	0	0
8150	Nursing	<u>650,000</u>	<u>0</u>	<u>0</u>
Total Federal Income		39,143,847	38,788,841	45,834,767
<u>STATE INCOME</u>				
8620	EOP&S Grant	549,775	543,866	550,000
8620	EOP&S CARE Grant	95,025	135,300	135,000
8650	Cal Grants	2,434,160	3,345,209	2,800,000
8650	Full time Student Success Grant (FTSSG)	<u>605,100</u>	<u>838,891</u>	<u>800,000</u>
Total State Income		<u>3,684,060</u>	<u>4,863,266</u>	<u>4,285,000</u>
TOTAL INCOME - ALL SOURCES		<u><u>42,827,907</u></u>	<u><u>43,652,107</u></u>	<u><u>50,119,767</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>OTHER OUTGO</u>				
7510	Supplemental Ed. Opportunity Grant	736,500 *	759,000 *	834,767 *
7520	PELL Grant Program	37,603,347 *	38,029,841 *	45,000,000 *
2184	STEM Achievement Award	154,000	0	0
7530	Cal Grants	2,434,160	3,345,209	2,800,000
7531	Full-time Student Success Grant (FTSSG)	605,100	838,891	800,000
7540	Nursing	650,000	0	0
7550	EOP&S Grant	311,981	341,375	342,000
7550	EOP&S CARE Grant	95,025	135,300	135,000
7633	EOP&S Book Grants	<u>237,794</u>	<u>202,491</u>	<u>208,000</u>
Total Other Outgo		<u>42,827,907</u>	<u>43,652,107</u>	<u>50,119,767</u>
TOTAL EXPENDITURES / APPROPRIATIONS -		<u><u>42,827,907</u></u>	<u><u>43,652,107</u></u>	<u><u>50,119,767</u></u>

* Includes revenue and awards for Compton College students

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

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		7,274,619	8,587,300	10,820,229
ADJUSTMENTS		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		7,274,619	8,587,300	10,820,229
<u>INCOME</u>				
<u>STATE INCOME</u>				
8618	Proposition 39 - Energy Conservation/Upgrades	548,251	714,184	600,000
8651	Comm. College Construction-CEC Allied Health	9,000	0	0
9651	Comm. College Construction-CEC Instruc. Bldg.	(5,411)	0	0
8651	Comm. College Construction-CEC Infrastructure I	0	0	0
8651	Comm. College Construction-CEC Infrastructure II	0	0	0
8652	Scheduled Maintenance Program	<u>1,241,754</u>	<u>1,573,891</u>	<u>1,500,000</u>
Total State Income		1,793,594	2,288,075	2,100,000
<u>LOCAL INCOME</u>				
8850	Rentals and Leases	0	0	0
8860	Interest	64,601	103,534	97,126
8885	Capital Outlay Fee - Non-Residents	886,087	1,074,405	828,579
8890	Redevelopment Capital Outlay Funds	0	0	0
8893	Rebate Income	<u>76,634</u>	<u>0</u>	<u>0</u>
Total Local Income		1,027,322	1,177,939	925,705
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer-General Unrestricted	25,000	25,000	25,000
8980	Interfund Transfer-Parking Funds Restricted	0	0	0
8987	Interfund Transfer-Other Funds	<u>390,423</u>	<u>284,618</u>	<u>250,000</u>
Total Incoming Transfers		415,423	309,618	275,000
TOTAL INCOME - ALL SOURCES		<u>3,236,339</u>	<u>3,775,632</u>	<u>3,300,705</u>
TOTAL BEGINNING BALANCE AND INCOME		<u>10,510,958</u>	<u>12,362,932</u>	<u>14,120,934</u>

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

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Unaudited Expenditures	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	142,014	148,464	152,088
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	<u>47,220</u>	<u>51,569</u>	<u>50,189</u>
Total Classified Salaries/Benefits		189,234	200,033	202,277
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	<u>2,093</u>	<u>1,309</u>	<u>1,510</u>
Total Books, Supplies, and Materials		2,093	1,309	1,510
<u>OTHER OPERATING EXPENSES</u>				
5100	Consulting Services	401,642	301,927	925,718
5620	Scheduled Maintenance Contracts	0	0	0
5640	Other Rentals	0	0	0
5660	Rents, Leases and Repairs	37,825	61,544	75,863
5713	Legal	914	0	0
5860	Multi-Media Advertising	7,332	3,983	10,000
5890	Miscellaneous Services	<u>0</u>	<u>0</u>	<u>0</u>
Other Operating Expenses		447,713	367,454	1,011,581
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	537,761	319,819	525,147
6200	Buildings	729,082	630,749	750,632
6400	New Equipment	<u>17,775</u>	<u>23,339</u>	<u>31,915</u>
Total Capital Outlay		1,284,618	973,907	1,307,694
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Outgo		0	0	0
TOTAL EXPENDITURES / APPROPRIATIONS		1,923,658	1,542,703	2,523,062
NET ENDING BALANCE / RESERVES		<u>8,587,300</u>	<u>10,820,229</u>	<u>11,597,872</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>10,510,958</u></u>	<u><u>12,362,932</u></u>	<u><u>14,120,934</u></u>

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

Account Number	Description	2015-2016 Actual Revenue	2016-2017 Unaudited Revenue	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		102,908,535	155,181,241	117,214,192
ADJUSTMENT		<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1		102,908,535	155,181,241	117,214,192
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	1,066,738	1,525,450	3,282,466
8865	Bond Refinancing	0	0	0
8890	Other Local Income	0	47,200	0
8940	Proceeds from Bonds (First Series - 2012)	99,682,439	0	0
8940	Proceeds from Bonds (Future Series - 2012)	<u>0</u>	<u>0</u>	<u>250,317,561</u>
Total Local Income		100,749,177	1,572,650	253,600,027
TOTAL INCOME - ALL SOURCES		<u>100,749,177</u>	<u>1,572,650</u>	<u>253,600,027</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>203,657,712</u></u>	<u><u>156,753,891</u></u>	<u><u>370,814,219</u></u>

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

Account Number	Description	2015-2016 Actual Expenditures	2016-2017 Unaudited Expenditures	2017-2018 Final Budget
EXPENDITURES / APPROPRIATIONS				
2300	Student Help, Hourly and Overtime	0	0	0
3000	Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries and Benefits		0	0	0
OTHER OPERATING EXPENSES				
4500	Non-Instructional Supplies	0	2,792	3,700
4600	Gasoline	0	0	0
5100	Consulting Services	2,597,131	2,666,731	32,017,615
5400	Insurance	1,626,376	1,794,237	13,905,763
5600	Repairs	26,232	413	53,379
5700	Legal & Regulatory Expense	(1,434,834)	351,260	163,537
5800	Other Services, Fees and Expenses	<u>14,727</u>	<u>10,824</u>	<u>345,974</u>
Other Operating Expenses		2,829,632	4,826,257	46,489,968
CAPITAL OUTLAY				
6100	Building/Site Improvement	5,430,006	800,065	87,808,698
6200	Buildings	39,026,936	33,361,134	203,142,519
6400	New Equipment	<u>1,189,897</u>	<u>552,243</u>	<u>28,435,990</u>
Total Capital Outlay		45,646,839	34,713,442	319,387,207
TOTAL EXPENDITURES / APPROPRIATIONS		48,476,471	39,539,699	365,877,175 *
NET ENDING BALANCE / RESERVES		<u>155,181,241</u>	<u>117,214,192</u>	<u>4,937,044</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>203,657,712</u></u>	<u><u>156,753,891</u></u>	<u><u>370,814,219</u></u>

	2002 Measure E	2012 Measure EE
* <u>Bond Fund Project Categories</u>		
Additional Classrooms and Modernization (ACM)	\$ 19,602,953	\$ 126,654,396
Campus Site Improvements (CSI)	4,550,969	2,572,588
Energy Efficiency Improvements (EEI)	0	0
Health and Safety Improvements (HIS)	649,826	205,912,903
Information Technology and Equipment (ITE)	0	2,994,328
Physical Education Facilities Improvements (PEFI)	317,083	0
Reserve for Contingencies	<u>0</u>	<u>2,622,129</u>
	<u>\$ 25,120,831</u>	<u>\$ 340,756,344</u>

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		756,993	977,029	1,346,891
ADJUSTMENTS		0	0	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>756,993</u>	<u>977,029</u>	<u>1,346,891</u>
<u>LOCAL INCOME</u>				
8860	Interest	6,654	12,167	12,200
8890	Insurance Recoveries	0	0	0
8980	Contribution from General Fund	1,672,460	1,776,597	1,805,888
8987	Contribution from Other Funds	<u>298,473</u>	<u>346,125</u>	<u>325,000</u>
Total Local Income		1,977,587	2,134,889	2,143,088
TOTAL INCOME - ALL SOURCES		<u>1,977,587</u>	<u>2,134,889</u>	<u>2,143,088</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>2,734,580</u></u>	<u><u>3,111,918</u></u>	<u><u>3,489,979</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	62,670	64,563	65,804
3000	Staff Benefits	<u>22,081</u>	<u>23,910</u>	<u>23,185</u>
Total Classified Salaries/Benefits		84,751	88,473	88,989
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	1,672,460	1,676,554	1,805,888
5733	Benefits/Claims Paid	340	0	0
6420	New Equipment - Non-Instructional	<u>0</u>	<u>0</u>	<u>0</u>
Total Contract Services and Operating Expenses		1,672,800	1,676,554	1,805,888
TOTAL EXPENDITURES / APPROPRIATIONS		<u>1,757,551</u>	<u>1,765,027</u>	<u>1,894,877</u>
NET ENDING BALANCE / RESERVES		<u>977,029</u>	<u>1,346,891</u>	<u>1,595,102</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>2,734,580</u></u>	<u><u>3,111,918</u></u>	<u><u>3,489,979</u></u>

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1		135,240	86,539	169,595
ADJUSTMENT		0	1,606	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>135,240</u>	<u>88,145</u>	<u>169,595</u>
<u>INCOME</u>				
	<u>LOCAL INCOME</u>			
8860	Interest	1,260	3,158	3,300
8893	Miscellaneous	1,099	0	0
8899	Contribution from General Fund	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Total Local Income		<u>1,102,359</u>	<u>1,103,158</u>	<u>1,103,300</u>
TOTAL INCOME - ALL SOURCES		<u>1,102,359</u>	<u>1,103,158</u>	<u>1,103,300</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>1,237,599</u></u>	<u><u>1,191,303</u></u>	<u><u>1,272,895</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>CLASSIFIED SALARIES/BENEFITS</u>			
2100	Full Time	0	0	0
3000	Staff Benefits	0	0	0
Total Classified Salaries/Benefits		<u>0</u>	<u>0</u>	<u>0</u>
	<u>BOOKS, SUPPLIES & MATERIALS</u>			
4500	Non-Instructional Supplies	12,150	2,187	0
Total Books, Supplies, and Materials		<u>12,150</u>	<u>2,187</u>	<u>0</u>
	<u>CONTRACT SERVICES & OPERATING EXPENSES</u>			
5100	Contract for Personal Services	0	0	0
5200	Conferences	0	0	0
5400	Insurance	1,098,131	913,509	1,111,825
5600	Repairs	1,099	0	0
5700	Legal	<u>32,562</u>	<u>64,813</u>	<u>53,287</u>
Total Contract Services and Operating Expenses		<u>1,131,792</u>	<u>978,322</u>	<u>1,165,112</u>
	<u>CAPITAL OUTLAY</u>			
6400	Equipment	7,118	16,691	12,000
Total Capital Outlay		<u>7,118</u>	<u>16,691</u>	<u>12,000</u>
	<u>OTHER OUTGO</u>			
7300	Benefits Paid	0	24,508	25,000
Total Other Outgo		<u>0</u>	<u>24,508</u>	<u>25,000</u>
TOTAL EXPENDITURES / APPROPRIATIONS		1,151,060	1,021,708	1,202,112
NET ENDING BALANCE / RESERVES		<u>86,539</u>	<u>169,595</u>	<u>70,783</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,237,599</u></u>	<u><u>1,191,303</u></u>	<u><u>1,272,895</u></u>

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	335,956	296,531	208,257
	ADJUSTMENTS	<u>0</u>	<u>517</u>	<u>0</u>
	ADJUSTED BEGINNING BALANCE JULY 1	335,956	297,048	208,257
<u>INCOME</u>				
<u>LOCAL INCOME</u>				
8860	Interest	3,961	5,197	5,600
8895	Contribution from Payroll Clearing	188,640	183,326	190,000
8895	Contribution from General Fund	<u>900,000</u>	<u>900,000</u>	<u>1,000,000</u>
	Total Local Income	<u>1,092,601</u>	<u>1,088,523</u>	<u>1,195,600</u>
	TOTAL INCOME - ALL SOURCES	<u>1,092,601</u>	<u>1,088,523</u>	<u>1,195,600</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,428,557</u></u>	<u><u>1,385,571</u></u>	<u><u>1,403,857</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>CONTRACT SERVICES & OPERATING EXPENSES</u>				
5733	Benefits Paid	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	Total Contract Services and Operating Expenses	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
<u>OTHER OUTGO</u>				
7300	Interfund Transfer	<u>0</u>	<u>0</u>	<u>0</u>
	Total Other Outgo	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>1,132,026</u>	<u>1,177,314</u>	<u>1,215,288</u>
	NET ENDING BALANCE / RESERVES	<u>296,531</u>	<u>208,257</u>	<u>188,569</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>1,428,557</u></u>	<u><u>1,385,571</u></u>	<u><u>1,403,857</u></u>

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

Account Number	Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
	BEGINNING BALANCE JULY 1	22,718,267	22,789,528	23,436,439
	<u>INCOME</u>			
	<u>LOCAL INCOME</u>			
8860	Dividends/Other Receipts	741,758	1,409,671	1,400,000
8890	Proceeds from Sale of Assets		0	
8980	Contributions from General Fund	0		0
8987	Contribution from SCCCD	0	0	0
8987	Contributions from Other Funds	0	0	0
8987	Contributions from Other Funds	0	0	0
	Total Local Income	<u>741,758</u>	<u>1,409,671</u>	<u>1,400,000</u>
	TOTAL INCOME - ALL SOURCES	<u>741,758</u>	<u>1,409,671</u>	<u>1,400,000</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>23,460,025</u></u>	<u><u>24,199,199</u></u>	<u><u>24,836,439</u></u>
	<u>EXPENDITURES / APPROPRIATIONS</u>			
	<u>STAFF BENEFITS</u>			
3900	Retiree Benefits	<u>670,497</u>	<u>762,760</u>	<u>800,000</u>
	Total Staff Benefits	670,497	762,760	800,000
	TOTAL EXPENDITURES / APPROPRIATIONS	670,497	762,760	800,000
	NET ENDING BALANCE / RESERVES	<u>22,789,528</u>	<u>23,436,439</u>	<u>24,036,439</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>23,460,025</u></u>	<u><u>24,199,199</u></u>	<u><u>24,836,439</u></u>

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

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

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 FINAL BUDGET
ASSOCIATED STUDENTS FUND - FUND 71

Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1	141,267	280,226	329,983
ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	141,267	280,226	329,983
<u>INCOME</u>			
Interest Income	797	1,156	1,000
ASO Fund Raising Activity	244	0	100
Inter Club Council Fund Raising Activity	327	531	500
Six Flags Magic Mountain/Hurricane Harbor Fund Raising	17,916	14,044	21,000
Transfer from Auxiliary Services	<u>174,294</u>	<u>115,956</u>	<u>100,000</u>
TOTAL INCOME	193,578	131,687	122,600
TOTAL BEGINNING BALANCE AND INCOME	<u><u>334,845</u></u>	<u><u>411,913</u></u>	<u><u>452,583</u></u>
<u>EXPENDITURES / APPROPRIATIONS</u>			
Total Associated Students Organization Activities	9,695	6,451	14,750
Total ASO Administration and Business	19,168	15,785	24,100
Total Academic Affairs	0	0	500
Total Student & Community Advancement	9,279	32,492	43,250
Total Inter-Club Council	<u>16,477</u>	<u>27,202</u>	<u>40,000</u>
TOTAL EXPENDITURES AND TRANSFERS	54,619	81,930	122,600
NET ENDING BALANCE / RESERVES	<u>280,226</u>	<u>329,983</u>	<u>329,983</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u><u>334,845</u></u>	<u><u>411,913</u></u>	<u><u>452,583</u></u>

EL CAMINO COMMUNITY COLLEGE DISTRICT
2017-18 FINAL BUDGET
AUXILIARY SERVICES FUND - FUND 79

Description	2015-2016 Actual	2016-2017 Unaudited Actual	2017-2018 Final Budget
BEGINNING BALANCE JULY 1	516,281	508,060	496,558
ADJUSTMENT	-27,925	-120	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>488,356</u>	<u>507,940</u>	<u>496,558</u>
<u>INCOME</u>			
Photo ID Sticker Sales - Fall/Spring	333,069	336,302	320,300
Athletics	12,016	14,848	14,000
Union Advertising Sales	5,156	2,076	2,075
Fine Arts Income	61,212	57,435	65,700
Bookstore Contribution	0	0	0
District Contribution - Pioneer Theatre	25,000	25,000	25,000
District Contribution - Special Programs Fund	0	0	0
Interest Income	2,152	3,265	3,270
Discount Entertainment Tickets Fund Raising	125,180	54,339	55,000
Miscellaneous Income	406	20	0
TOTAL AUXILIARY SERVICES INCOME	<u>564,191</u>	<u>493,285</u>	<u>485,345</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>1,052,547</u>	<u>1,001,225</u>	<u>981,903</u>
<u>EXPENDITURES</u>			
Men's Athletics	64,343	61,920	78,708
Women's Athletics	33,978	37,603	51,970
Men's/Women's Athletics-Pep Band Rallies	0	0	1843
Insurance/Tournaments/Publicity	10,794	14,042	19,533
Athletic Transportation/Facilities/Laundry	1,759	1,631	1,785
Stadium and Gym/Training Room	0	0	0
Union	46,466	55,796	65,885
Fine Arts	72,771	87,264	93,085
Entertainment Tickets	121,993	52,341	53,100
Other Programs	75,809	78,114	90,339
Associated Students Transfer	116,574	115,956	112,000
TOTAL EXPENDITURES AND TRANSFERS	<u>544,487</u>	<u>504,667</u>	<u>568,248</u>
NET ENDING BALANCE / RESERVES	<u>508,060</u>	<u>496,558</u>	<u>413,655</u>
GRAND TOTAL - APPROPRIATIONS / ENDING BALANCE	<u>1,052,547</u>	<u>1,001,225</u>	<u>981,903</u>

**El Camino Community College District
Planning and Budget Committee
August 17, 2017**

California Community College budget highlights:

- \$183.6 million Proposition 98 General Fund to support increased community college operating expenses (ongoing).
- \$97.6 million Proposition 98 General Fund for 1.56-percent cost-of-living adjustment (ongoing).
- \$57.8 million Proposition 98 General Fund for enrollment growth of 1-percent (ongoing).
- \$150 million for the Guided Pathways Grant Program to develop an integrated, institution wide approach to student success (one-time).
- \$25 million for the Community College Completion Grant to provide grants of up to \$2,000, to students who meet specified criteria.
- \$25 million for the Full-Time Student Success Grant.
- \$20 million for Innovation Awards for the development and implementation of innovative practices (one—time).
- \$11.3 million for Compton Community College District for the transition of Compton College from a learning center back to a community college (one-time).
- \$10 million (of which \$5 million is one-time) to develop and enhance veterans' resource centers.
- \$10 million for the Online Education Initiative system wide access to the Initiative's learning management system.
- \$ 6 million one-time funds for the Integrated Library System.
- \$76.9 million for deferred maintenance, instructional equipment, and specified water conservation projects (one-time).
- \$16.9 million Proposition 51 bond funds for initial design activities for 15 community college facilities projects.

Process:

- The state budget process begins in January with the Governor's budget proposal. The Community College budget development process begins with the System Budget request in the fall.
- The May Revise reflects revised revenue and expenditure projections. The legislature is required by law to pass a budget by June 15. The Governor must sign the bill into law no later than June 30.
- College Districts must pass tentative budgets in June and an Adopted Budget no later than September 15. During the months of July and August, trailer bill language is developed to legislate spending requirements of the budget.
- We presented a tentative budget to the Board on June 19. At the August 21 Board meeting, Vice President Higdon will provide a budget briefing in preparation of the Budget Workshop and Board meeting in September.
- The proposed Adopted Budget will be posted on our website as required by law on August 22.
- On September 5, we will hold a Budget Workshop for the Board at 3:00 pm, prior to the Board meeting at 4:00 pm. All are welcome to attend the Budget Workshop.

Important points:

- 1.56% Cost of Living Adjustment (COLA).
- 2.78% increase to base apportionment (which is being deficated by 1.47%).
- An increase in base apportionment from \$5,005 per FTES to \$5,151 per FTES is also calculated. However, only 98.53% (known as the deficit factor) or \$5,075 is actually provided at this point in the year. The deficit factor is expected to go up and down at several points throughout the fiscal year.
- Beginning Uncommitted fund Balance is \$21,567,620.
- Ending Fund Balance of \$18,897,293.
- \$14,955,242 out of General Fund 11 to STRS/PERS Future Liabilities (Fund 16).
- Budget assumptions are noted on pages numbered 7-8 of the handout.
- Tentative budget assumed 19,612 FTES for fiscal year 2017-18.

INTERFUND TRANSFERS

FROM:	General Fund-Unrestricted (11)	
TO:	General Fund-Restricted (12) Parking Citation Revenue	\$ 275,000
	General Fund-Restricted (12) Campus Police	850,000
	General Fund-Unrestricted (14) Compton Center Related	1,163,564
	General Fund-Unrestricted (15) Special Programs	3,649,851
	General Fund-Unrestricted (16) STRS/PERS Future Liabilities	14,955,242
	Dental Fund (63)	1,000,000
	Workers' Compensation Fund (61)	100,000
	Property & Liability Fund (62)	100,000
	Auxiliary Services Fund (79)	25,000
		<u>\$ 22,118,657</u>

CONTRIBUTIONS TO OTHER FUNDS

FROM:	General Fund-Unrestricted (11)	
TO:	Workers' Compensation Fund (61)	\$ 1,805,888
	Property & Liability Self-Insurance Fund (62)	1,000,000
	Total Contributions to Other Funds	<u>\$ 2,805,888</u>

FROM:	Auxiliary Services Fund (79)	
TO:	Associated Students Fund (71)	<u>\$ 105,000</u>

8/17/17

**ECC Projected Future Pension Liabilities
Through 2022-2023**

FY	Rate	STRS	STRS Annual Increase	STRS Cumulative Increase	Rate	PERS	PERS Annual Increase	PERS Cumulative Increase
2017-18	14.43%	\$ 5,701,033			15.53%	\$ 3,543,816		
2018-19	16.28%	\$ 6,431,934	\$ 730,902	\$ 730,902	18.10%	\$ 4,130,002	\$ 586,186	\$ 586,186
2019-20	18.13%	\$ 7,162,836	\$ 730,902	\$ 1,461,803	20.80%	\$ 4,746,080	\$ 616,078	\$ 1,202,264
2020-21	19.10%	\$ 7,546,065	\$ 383,229	\$ 1,845,033	23.80%	\$ 5,430,610	\$ 684,531	\$ 1,886,795
2021-22	19.10%	\$ 7,546,065	-	\$ 1,845,033	25.20%	\$ 5,750,058	\$ 319,448	\$ 2,206,243
2022-23	19.10%	\$ 7,546,065	-	\$ 1,845,033	26.10%	\$ 5,955,417	\$ 205,359	\$ 2,411,602
Subtotals				\$ 7,727,803				\$ 8,293,090
Total								\$ 16,020,893

Base Salary CALPERS \$ 22,817,691

Salary Base for CALSTRS \$ 39,508,195

El Camino College Annual Planning & Budgeting Calendar

Annual Planning Process	Month	Annual Budget Process
College Plan discussion and development (Vice Presidents)	September	Final Budget submitted to Board of Trustees for discussion and approval (Early September meeting)
College Plan published. PBC review & endorsement of College Plan.	October	College Plan finalized and budgeted
Program plans finalized for the next fiscal year (November 1 st) Unit plan (next fiscal year) development commences.	November	
Unit plan (next fiscal year) development	December	
Mid-year updates and evaluations of previous years program/unit/area plans.	January	Governors State Budget Update
Unit plan (next fiscal year) finalization	February	
Unit plans finalized for the next fiscal year (March 1 st)	March	
Area plans prioritized (April 15 st)	April	Determine enrollment targets, sections to be taught, and full- and part-time FTEF. Faculty Obligation Number (FON) Vice Presidents jointly determine ongoing operational costs including: 1. Full-time salaries 2. Benefits, Utilities, GASB 3. Legal and contract obligations Develop Line Item Budgets for Operational Areas.
Draft College Plans compiled finalized for next fiscal year (May 15 th)	May	May Revise Tentative budget for PBC review, discussion and recommendation
	June	Tentative Budget is presented to the Board.
Final updates and evaluation of annual plan recommendations <u style="color: red;">College Plan presentation and discussion</u>	July	Tentative Budget is rolled into active status (purchasing can begin)
	August	Final revenue and expenditure adjustments made to budget Final Budget 1 st and 2 nd review and

El Camino College Annual Planning & Budgeting Calendar

		discussion
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Group Representations	Member	Alternate
Management/Supervisors	Sim, Jackie	Waterhouse, Steve
Academic Affairs	Grant, Amy	
ECCFT	Key, Ken	
Student/Comm. Adv.	Toya, Greg	lino, Kelsey
Admin Services	Shenefield, Cheryl	Trevis, Micheal
ASO	Ostrega, Alex	Dighe, Swapan
ECCE	Mussaw, David	Smith, Luukia
Academic Senate	Troesh, Josh	
Campus Police	Starkey, Dean	Lopez, Ruben

7/15/2015

9/30/2015

1/7/2016

5/10/2016

6/2/2016

7/7/2016

7/20/2017

Planning and Budgeting Committee Information Packet

Welcome to the Planning and Budgeting Committee (PBC),

This document was assembled to provide you with supporting information you can use as a member of PBC.

Purpose Statement

The Planning and Budgeting Committee (PBC) serves as the consultation 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 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.

Committee Composition

The committee consists of one representative each from the Associated Student Body, Academic Affairs, Academic Senate, Administrative Services, El Camino College Federation of Teachers, El Camino Classified Employees, Police Officers Association, Confidential employees and Management/Supervisors, and Student and Community Advancement. Each member has one vote should voting become necessary.

The Chair of the committee is appointed by the Superintendent/President of El Camino College. The agenda is published before each meeting. All actions and recommendations are communicated to the campus constituencies and the president. Minutes are provided for each meeting and all information is placed on the campus website.

PBC meets bi-weekly throughout the year. The schedule is determined annually and published for the members and campus community. Typical meetings consist of Annual Planning, Annual Budget, Area Plan Priorities, Faculty Hiring, Comprehensive Master Plan, Enrollment Management, Fiscal Responsibility

Board Policies and Administrative Procedures

[Board Policy \(BP\) 2510 – Participation in Local Decision Making](#)

[Administrative Procedure \(AP\) 2510 – Collegial Consultation](#)

[El Camino College Board Policies and Administrative Procedures](#)

Final: 06/0216

Membership revised:

General Information on Collegial Consultation

[Participating Effectively in District and College Governance](#)

[Scenarios to Illustrate Effective Participation](#)

[Making Decisions at El Camino College](#)

See [Board Meeting Agendas](#) for recent presentations on collegial consultation

Planning and Budgeting Committee Goals

At the beginning of each academic year, the PBC develops a set of goals to achieve in that year. The current goals are provided below and are posted at the end of the minutes of each meeting. Members participate in a self-evaluation of PBC and its goals annually.

2015-16 PBC Goals and Measures

1. Conduct a college wide evaluation of the planning and budgeting process.
 - a. Measure: Evaluation, discussion and action plan completed.
2. Review and endorse the Comprehensive Master Plan and sub plans to ensure that they are:
 - a. Supportive of the Mission and Strategic Plan,
 - b. Integrated with other college planning and budgeting,
 - c. Implementable, and
 - d. Achievable.
3. Evaluate progress on the Strategic Plan including Institutional Effectiveness Outcomes and Strategic Initiative Objectives.
4. Develop an informational packet to orient new members
5. Work to develop a common template for various constituent groups use on the website.

Planning and Budgeting Committee

Purpose: *The Planning and Budgeting Committee (PBC) serves as the consultation 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 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.*

Origin: Established by

Group Representations	Member	Alternate
Management/Supervisors	Sim, Jackie	Waterhouse, Steve
Academic Affairs	Fitzsimons, Connie	Grant, Amy
ECCFT	Key, Ken	Prieto, Susana
Student/Comm. Adv.	Garcia, William	Sala, Andrea
Admin Services	Shenefield, Cheryl	Trevis, Michael
ASO		
ECCE	Mussaw, David	Vacant
Academic Senate	Widman, Lance	Troesh, Josh
Campus Police	Starkey, Dean	Solarzano, Ericka