

Budget Office

BC BUDGET COMMITTEE

JANUARY 22, 2024



50% Law



Education Code 84362-d requires that, during each fiscal year, the payment of salaries of classroom instructors should be 50% of the district's current expense of education.



See full definition in Education Code 84362 and Title V Sections 59204 – 59214.

50% Law Calculation

Numerator

- Instructional Salaries & Benefits
- Instructional Aid Salaries and Benefits
- Instructional Services Agreements

Denominator

- Numerator
- Non-Instructional Salaries and Benefits
- Supplies and Materials
- Other Operating Expenses

50% Law Exclusions



Student Transportation



Rents and Leases



Lottery Expenditures



NEW Capital Expenditures



Non-Instructional Staff Retiree's Benefits/Retirement Incentives



Instructional Staff Retiree's Benefits/Retirement Incentives



Co-Curricular Expenses

Co-Curricular Expenses

Intercollegiate and/or Club activities

- Athletics department expenses (excluding salaries and benefits for instructors and office administration) is budgeted to Co-Curriculars.
- Instructional supplies and materials are supported by Restricted Lottery funds.
- Instructional equipment is supported by Instructional Block Grant funds.

M&O Expenditures for Athletics support

- M&O classified employee is budgeted to Co-Curriculars at 50% for support to intercollegiate sports and club activities.
- M&O Buildings, Custodial Services, and Grounds expenses are budgeted to Co-Curriculars at approximately 30% in utilities and maintenance accounts.

College Safety Officers for Athletics support

- All officers are budgeted to Co-Curriculars at 10% for support to intercollegiate sports and club activities.

Historical Distribution Breakdown

