FINAL BUDGET

2026-27

El Camino Community College District

Office of the Superintendent/President September 15, 2026

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES 2026-2027

College Mission Statement

El Camino College is equity-focused and partners with its diverse communities to provide student-centered learning, career development, and lifelong enrichment.

This page left blank

El Camino College

El Camino Community College District
16007 Crenshaw Blvd.
Torrance, California 90506-0001
310-532-3670 · www.elcamino.edu

Members of the Board of Trustees,

The Final Budget for fiscal year 2026-2027 has been prepared using the best available information, including the Budget Act of 2026, guidance from the California Community Colleges Chancellor's Office, and the most recent apportionment information released on July 23, 2026. Pending the completion of the annual external audit for fiscal year 2025-2026, this budget establishes the beginning fund balances for fiscal year 2026-2027 and incorporates assumptions for future revenues and expenditures that reflect the ongoing costs of operating the El Camino Community College District, including step and column increases, and other known cost escalations.

This Final Budget includes an estimated beginning fund balance of $48.4 million in the General Unrestricted Fund (Fund 11). The fiscal year 2025-2026 beginning fund balance was adjusted for prior year activity by $4.6 million. This includes the $4.4 million accounts receivable correction identified during the fiscal year 2024-2025 audit and several additional corrections related to receivables and payables from prior fiscal years that net to $188k identified as part of the fiscal year 2025-2026 reconciliation process. It also includes projected revenues of $189.3 million and projected expenditures of $189.1 million. The projected ending fund balance of $48.6 million reflects efforts to maintain a balanced budget through strategic spending plans, cost-saving measures, implementation of the 4.31% Cost-of-Living Adjustment (COLA) to the Student-Centered Funding Formula (SCFF), and projected enrollment of 17,896 Full-Time Equivalent Students (FTES).

In addition to the adjustments recorded in Fund 11, prior year adjustments were made to the beginning fund balances of several other District funds during the fiscal year 2025-2026 reconciliation process. These adjustments were primarily related to the correction and resolution of receivable and payable balances from prior fiscal years and were necessary to ensure fund balances accurately reflect the underlying financial activity of each fund.

The District continues to maintain strong reserves to help mitigate risks associated with economic uncertainty, emergencies, enrollment fluctuations, and potential changes in state or federal policy that could affect revenues. These reserves provide flexibility to address unforeseen challenges while supporting the District's long-term financial stability.

The Tentative Budget assumed a 2.87% COLA based on preliminary State guidance indicating that the total 4.31% COLA consisted of a 2.87% base adjustment and an additional 1.44% available to districts implementing a 14-week paid pregnancy disability plan. The Budget Act of 2026 included the full 4.31% COLA, and pursuant to Education Code Sections 87766 and 88193, the College must implement the required benefit no later than January 1, 2027. The additional 1.44% is expected to generate approximately $1.3 million in annual revenue which will be set aside to fund the program.

The initial Advance Apportionment Schedule indicates that no SCFF revenue deficit is anticipated for fiscal year 2026-2027. However, a deficit could still occur if Total Computational Revenue (TCR) exceeds available funding or if state revenues fall below the assumptions included in the 2026 Budget Act. Total Computational Revenue (TCR) consists of the highest of the following three TCR

El Camino Community College District
16007 Crenshaw Blvd.
Torrance, California 90506-0001
310-532-3670 · www.elcamino.edu

calculations: (a) 2026-27 SCFF Calculated Revenue, (b) TCR Stability (2025-26 SCFF Calculated Revenue plus COLA) or (c) Hold Harmless (2024-25 Max TCR plus 1.44% discretionary COLA).

While the Supplemental Early Retirement Plan (SERP) implemented in 2025 provided significant salary savings during fiscal year 2025-2026, the positions identified to be replaced have now either been filled or are anticipated to be filled and are reflected in the salary and benefit expenditures budgeted for fiscal year 2026-2027. Salary and benefits represent approximately 88% of General Unrestricted Fund expenditures. As a result, the District remains committed to carefully monitoring these costs and making sound fiscal decisions regarding staffing and compensation changes.

As part of the fiscal year 2026-2027 budget development process, the District conducted a comprehensive review of financial transactions to ensure expenditures were classified appropriately based on the nature of the underlying activity. This effort resulted in the reclassification of certain transactions within expenditure categories, which may cause variances when compared to prior year budgets or actual results. These changes enhance the accuracy and transparency of financial reporting and provide a more meaningful representation of District operations.

The favorable provisions included in the Budget Act of 2026 have helped position the District to maintain a balanced budget despite rising costs while continuing to provide high-quality educational opportunities for our students. We remain committed to responsible fiscal stewardship, institutional sustainability, and investing in our greatest assets: our employees and students. These principles will continue to guide our decisions as we navigate future opportunities and challenges with transparency, alignment, and accountability.

I look forward to working with you to uphold these values not only throughout the 2026-2027 budget cycle, but as part of our ongoing multi-year financial planning efforts aimed at ensuring long-term stability and continued investment in student success.

Respectfully,

Brenda Thames, Ph.D.
Superintendent/President

TABLE OF CONTENTS

FY 2026-27 Budget Development

Recommended Budget Assumptions – Fund 11

Estimated Revenues	**$ 189,338,343**
Estimated Expenditures	**$ 189,150,788**
Surplus / (Deficit)	**$ 187,555**

The following 2026-27 Final Budget Assumptions are recommended by the President.

A. Organization

The 2026-27 El Camino Community College District Final Budget Assumptions reflect the best information available at this time from the California Community Colleges Chancellor's Office, the Adopted California State Budget and from the District's Management Team.

B. Unrestricted General Fund Budget Guidelines

1. Estimated Beginning Fund Balance = **$ 48,421,744**

C. Estimated Revenue including Federal, State and Local Sources = **$ 189,338,343**

1. General Apportionment revenue **=$162,156,056** ($174,014,644 less Financial Aid Waivers of $11,858,588)
2. Federal Revenue =**$ 185,955**
3. Other State Revenue **=$ 14,118,680**
4. Other Local Revenue **=$11,557,652**
5. Contributions From Other Funds **= $1,320,000 (Interest earnings Fund 12 and Cost Recovery Fund 79)**

D. General Apportionment SCFF Revenue calculation is based on using a three-year average of 2026-27 projected FTES (17,895.76 FTES), 2025-26 actual P-2 FTES (17,358.80 FTES), and 2024-25 actual FTES (18,709.33 FTES)

1. Total 2025-26 P-2 generated FTES = **17,358.80** FTES (Actual)
   - **a.** Credit FTES = **17,124.34**
   - b. Non-Credit FTES = **234.46**
2. 2025-26 Funded FTES = **17,420.30**
   - a. Credit FTES = **17,194.26**
   - b. Non-Credit FTES = **226.04**

E. Courses Offerings:

1. Actuals for the 2025-26 Academic Year: **5,267**
2. Proposed for the 2026-27 Academic Year: **5,148**

F. Fall 2026 Estimated Faculty Obligation Number (FON): **319**

1. ECC Actual filled Full-Time Faculty FTE's for Spring 2026: **295.60**

G. Salary & Benefit Adjustments Include:

1. Certificated Salaries: **1% Step Adjustment = $ 2,208,749**
2. Classified Salaries: **2.6% Negotiated + 1% Step Adjustment = $ 1,062,912**
3. Benefits Cost Increases (i.e. WC, MED, OASDI, etc.) = **$ 1,771,307**

H. SERP Annual Administration Costs to PARS: **$ 1,498,963**

I. 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

J. State Pension Contributions:

1. Public Employee Retirement System (PERS) Rate Decreases by 0**.41%** to **26.40%** = **($ 36,090.20)**
2. State Teachers Retirement System (STRS) Rate remains the same at **19.100%** = **$ 0**

K. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = **$ 6,120,000**

1. These are routine costs that are required to be reported in other funds but are supported by the Unrestricted General Fund.
   a. **$ 2,100,000** to Fund 12 (Restricted General Fund) – Parking/Police Services
   b. **$ 2,500,000** to Fund 62 (Property & Liability Insurance)
   c. **$ 1,320,000** to Fund 16 – (Pregnancy Disability Program)
   d. **$ 200,000** to Fund 41 (Capital Outlay Projects)

L. Budgeted Total 2026-27 Fund 11 Expenditures: **$ 189,150,788**

M. Projected Surplus / (Deficit) Spending for 2026-27 Fiscal Year: **$187,555**

N. Projected Ending Fund Balance: **$ 48,609,299**

O. Two-Months Operating Cash = **$31.5** million (**16.67%** of budgeted expenditures including Salaries and Benefits)

FINAL BUDGET SUMMARY
ALL FUNDS
2026-2027

	General Fund Unrestricted - Fund 11	Restricted - Fund 12	Pregnancy Disability - Fund 16	Capital Outlay Projects - Fund 41	General Obligation Bond - Fund 42	Safety Training Center - Fund 49	Workers Compensation - Fund 61	Property And Liability Self-Insurance Fund - Fund 62
Beginning Balance	**48,421,744**	**22,945,945**	**22,149**	**20,938,032**	**70,973,940**	**11,324,592**	**2,188,046**	**1,790,613**
Revenue								
Federal	185,955	9,241,858	-	-	-	-	-	-
State	116,647,698	45,146,970	-	-	-	-	-	-
Local	71,184,690	4,276,190	-	941,188	2,181,000	150,000	3,200,605	6,583
Interfund Transfers In	1,320,000	2,100,000	1,320,000	200,000	-	-	-	2,500,000
Total Revenue	**189,338,343**	**60,765,018**	**1,320,000**	**1,141,188**	**2,181,000**	**150,000**	**3,200,605**	**2,506,583**
Total Available Resources	**237,760,087**	**83,710,963**	**1,342,149**	**22,079,220**	**73,154,940**	**11,474,592**	**5,388,651**	**4,297,196**
Appropriations								
Academic Salaries	83,011,578	9,301,365	-	-	-	-	-	-
Classified Salaries	34,426,082	12,505,431	-	-	622,490	-	581,618	383,113
Staff Benefits	48,461,930	6,292,802	-	-	274,275	-	131,916	89,858
Supplies/Materials	1,693,675	6,483,835	400,000	35,712	-	-	-	29,880
Other Operating Expenses	15,301,468	8,223,688	-	614,346	470,111	-	2,781,619	2,262,611
Capital Outlay	136,055	2,929,264	-	6,786,776	54,976,362	11,474,592	-	55,000
Transfers Out / Other Outgo	6,120,000	5,738,896	-	-	-	-	-	-
Total Appropriations	**189,150,788**	**51,475,281**	**400,000**	**7,436,834**	**56,343,238**	**11,474,592**	**3,495,153**	**2,820,462**
Board Required 20% Reserve	37,830,158	-	-		-	-	-	
Reserve For Economic Uncertainty[1]	7,006,442	-	-	14,642,386	-	-	1,893,498	1,476,734
Reserve For Emergency & Disaster[2]	3,772,700	-			-	-	-	
Legally Restricted Reserve	-	32,235,682	-	-	16,811,702	-	-	-
Committed Reserve	-	-	942,149	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-
Net Change to Fund Balance	**187,555**	**9,289,737**	**920,000**	**(6,295,646)**	**(54,162,238)**	**(11,324,592)**	**(294,548)**	**(313,879)**
Projected Ending Fund Balance	**48,609,299**	**32,235,682**	**942,149**	**14,642,386**	**16,811,702**	**0**	**1,893,498**	**1,476,734**

1) Reserve for Economic Uncertainty includes potential state funding reductions, enrollment declines, delays in property tax receipts or apportionment payments.
2) Reserve for Emergency & Disaster Response includes public health emergencies, campus safety incidents, natural disasters, or infrastructure failures.

FINAL BUDGET SUMMARY
ALL FUNDS
2026-2027

	Dental Self-Insurance Fund - Fund 63	Post-Employment Benefits Irrevocable Trust Fund - Fund 69	Associated Student Body Fund - Fund 71	Student Representation Fees - 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
Beginning Balance	**31,002**	**41,054,417**	**1,822,901**	**306,584**	**6,738,809**	**9,306,853**	**97,632**	**369,131**	**238,332,390**
Revenue									
Federal	-	-	-	-	43,092,590	-	-	6,504	**52,526,907**
State	-	-	-	-	13,225,065	-	-	-	**175,019,733**
Local	871,000	4,285,368	500,625	129,000	-	1,054,000	7,663	9,875	**88,797,787**
Interfund Transfers In	-	-	-	-	-	-	15,000	-	**7,455,000**
Total Revenue	**871,000**	**4,285,368**	**500,625**	**129,000**	**56,317,655**	**1,054,000**	**22,663**	**16,379**	**323,799,427**
Total Available Resources	**902,002**	**45,339,785**	**2,323,526**	**435,584**	**63,056,464**	**10,360,853**	**120,295**	**385,510**	**562,131,817**
Appropriations									
Academic Salaries	-	-	-	-	-	-	-	-	**92,312,943**
Classified Salaries	-	-	116,788	-	-	733,827	750	-	**49,370,099**
Staff Benefits	-	526,000	34,450	-	-	212,298	161	-	**56,023,690**
Supplies/Materials	-	-	277,351	-	-	657,450	18,000	-	**9,595,903**
Other Operating Expenses	871,000	175,000	56,246	103,200	11,361	348,545	4,500	15,000	**31,238,695**
Capital Outlay	-	-	-		-	-	-	-	**76,358,049**
Transfers Out / Other Outgo	-	-	15,000	25,800	56,306,294	28,000	-	-	**68,233,990**
Total Appropriations	**871,000**	**701,000**	**499,835**	**129,000**	**56,317,655**	**1,980,120**	**23,411**	**15,000**	**383,133,369**
Board Required 20% Reserve									**37,830,158**
Reserve For Economic Uncertainty[1]	31,002	44,638,785	1,823,691	306,584	6,738,810	8,380,733	96,884	370,510	**87,406,058**
Reserve For Emergency & Disaster[2]									**3,772,700**
Legally Restricted Reserve	-	-	-		-	-	-	-	**49,047,384**
Committed Reserve	-	-	-		-	-	-	-	**942,149**
Unallocated / Uncommitted	-	-	-		-	-	-	-	**-**
Net Change to Fund Balance	**-**	**3,584,368**	**790**	**-**	**0**	**(926,120)**	**(748)**	**1,379**	**(59,333,941)**
Projected Ending Fund Balance	**31,002**	**44,638,785**	**1,823,691**	**306,584**	**6,738,810**	**8,380,733**	**96,884**	**370,510**	**178,998,449**

1) Reserve for Economic Uncertainty includes potential state funding reductions, enrollment declines, delays in property tax receipts or apportionment payments.
2) Reserve for Emergency & Disaster Response includes public health emergencies, campus safety incidents, natural disasters, or infrastructure failures.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET

GENERAL FUND UNRESTRICTED - FUND 11

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**46,506,976**	**48,675,724**	**48,421,744**
ADJUSTMENTS to BEGINNING FUND BALANCE	**(3,022)**	**(4,660,519)**	
ADJUSTED BEGINNING FUND BALANCE	**46,503,954**	**44,015,204**	**48,421,744**
REVENUE			
FEDERAL REVENUE			
Financial Aid Adm. Allow	98,111.27	132,274	84,355
Federal Indirect Cost	-	101,661	101,600
TOTAL FEDERAL REVENUE	**98,111**	**233,935**	**185,955**
STATE REVENUE			
Full-Time Faculty Hiring	2,544,156.00	2,544,156	2,544,156
Part-time Faculty Salary Spprt	1,598,369.00	909,790	1,009,800
GA - Gen Apport (State Aid)	63,703,306.60	64,559,342	73,723,890
Prior Year Corrections	2,369.00	4,262,203	-
BFAP Enroll Fee Admin 2%	220,788.00	232,479	233,972
Categorical Apportionment	-	573	-
State Indirect Cost	-	134,929	58,528
GA - Ed Protection Acct (EPA)	30,856,268.97	32,905,273	28,805,127
Prior Year Ed Protection Acct	-	(95,139)	-
GA - State Tax Subventions	158,409.62	156,734	156,734
GA - Other State Tax Subv	10.92	12	-
State -Lottery	2,951,510.36	4,122,941	3,478,330
Mandated Costs	664,057.00	668,333	669,135
STRS On-Behalf payments revenue	6,728,516.00	6,152,603	5,968,025
TOTAL STATE REVENUE	**109,427,761.47**	**116,554,229**	**116,647,698**
LOCAL REVENUE			
GA - Secured Roll Tax	42,786,685	44,190,407	46,556,299
GA - Supplemental Roll Tax	857,595	984,151	1,036,841
GA - Unsecured Roll Tax	1,253,863	1,213,017	1,277,961
GA - Prior Years Taxes	1,012,719	719,928	758,472
GA - Pen&Interest - Del Taxes	1,890,458	2,063,848	2,174,343
GA - RDA Proceeds	389,987	383,260	403,779
Food Service Commission	(1,511)	-	-
Rental And Leases	4,104	1,839	1,200
Special Events	992,602	-	
Lease - Pioneer Theater	103,992	-	-
Lease - Cell Tower	17,765	64,416	64,416
Interest And Investment Income	2,573,731	1,025,363	1,354,000
Net Inc(dec) Fair Value of Investments		(1,001,074)	
Student Fees(Contra)BadDebts	(768,640)	(47,058)	(32,166)
GA - Enrollment Fees	21,367,303	20,045,174	21,856,054
Transcripts	30,471	28,902	30,000
Non Resident Fees	2,058,468	1,986,404	2,085,724
Out of Country Tuition	2,822,621	2,716,319	2,526,176
GA - Financial Aid Waivers	(11,691,996)	(11,626,067)	(11,858,588)
Other Student Fees & Charges	159,629	494,220	469,509
Other Local Income	1,829,602	1,894,533	1,841,653
District Shows	8,251	-	-
Miscellaneous	40,207	32,907	13,220
Foundation Revenue	-	583,688	625,797
TOTAL LOCAL REVENUE	**67,737,905**	**65,754,177**	**71,184,690**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
GENERAL FUND UNRESTRICTED - FUND 11

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
REVENUE CONTINUED			
CONTRIBUTIONS			
Contribution From Fund 12	-	684,181	1,300,000
Contribution From Fund 16	-	2,021,192	-
Contribution From Fund 79	-	10,000	20,000
Contribution From Fund 95		1,901	-
TOTAL CONTRIBUTIONS	**-**	**2,717,274**	**1,320,000**
TOTAL ALL REVENUE	**177,263,778**	**185,259,615**	**189,338,343**
TOTAL AVAILABLE	**223,770,754**	**233,935,339**	**237,760,087**
EXPENSES			
ACADEMIC SALARIES			
1100 - Regular Schedule, Teaching	34,203,948	33,397,553	34,968,636
1200 - Regular Schedule, Non-Teaching	7,710,676	7,564,962	7,785,677
1250 - Regular Schedule, FT Counselors	3,295,787	4,532,976	4,334,120
1300 - Other Schedule, Teaching	30,100,345	34,344,181	33,877,677
1400 - Other Schedule, Non-Teaching	2,329,487	2,100,226	2,045,468
SUB-TOTAL ACADEMIC SALARIES	**77,640,242**	**81,939,897**	**83,011,578**
CLASSIFIED SALARIES			
2100 - Full Time	31,083,745	29,538,969	31,204,655
2200 - Instructional Aides	1,631,009	1,034,125	1,526,748
2300 - Student Help, Hourly and Overtime	3,186,873	2,823,899	1,694,679
SUB-TOTAL CLASSIFIED SALARIES	**35,901,627**	**33,396,993**	**34,426,082**
TOTAL ALL SALARIES	**113,541,869**	**115,336,890**	**117,437,660**
EMPLOYEE BENEFITS			
3120 - State Teachers' Retirement	11,957,868	12,470,620	12,594,726
3200 - Public Employees' Retirement	9,378,226	8,836,425	8,888,560
3300 - Social Security - OASDI/Medicare	3,930,117	3,831,043	3,831,042
3400 - Health and Welfare - Medical	10,548,460	10,469,529	12,022,461
3500 - Unemployment Insurance	54,904	56,451	56,278
3600 - Workers' Compensation Insurance	2,634,610	2,668,454	2,901,876
3700 - Cash in Lieu of Insurance	122,689	143,965	165,000
3800 - Other Benefits	518,345	562,571	535,000
3900 - STRS On Behalf Payments	6,728,516	6,152,603	5,968,025
3900 - OPEB (Other Post-Employment Benefits)	898,491	-	-
3932 - SERP (Supplemental Early Retirement Plan	266,763	1,498,963	1,498,963
TOTAL EMPLOYEE BENEFITS	**47,038,990**	**46,690,623**	**48,461,930**
TOTAL COMPENSATION (SALARY & BENEFITS)	**160,580,859**	**162,027,512**	**165,899,590**
SUPPLIES & MATERIALS			
4200 - Books	547	1,870	2,000
4300 - Instructional Supplies	38,899	215,469	-
4400 - Other Instructional Supplies	46,140	49,421	77,100
4500 - Non-Instructional Supplies	1,088,636	1,179,892	1,526,575
4600 - Gasoline	45,531	67,707	88,000
TOTAL SUPPLIES & MATERIALS	**1,219,754**	**1,514,359**	**1,693,675**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
GENERAL FUND UNRESTRICTED - FUND 11

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
EXPENSES CONTINUED			
SERVICES & OPERATING EXPENSES			
5100 - Contract for Personal Services	169,554	754,131	835,861
5200 - Travel, Conference and Training	351,632	341,614	447,018
5300 - Dues and Memberships	303,569	232,211	313,310
5500 - Utilities and Housekeeping Services	5,571,818	5,219,084	5,771,768
5600 - Contracts, Rentals, and Repairs	2,629,456	3,267,213	3,832,546
5700 - Legal, Elections, and Audit Expense	955,452	1,266,064	1,519,204
5800 - Other Services, Postage, Advertising	1,917,870	1,839,678	2,331,761
5900 - Miscellaneous	-	244,374	250,000
TOTAL SERVICES & OPERATING EXPENSES	**11,899,349**	**13,164,369**	**15,301,468**
CAPTIAL OUTLAY			
6400 - Equipment	30,328	36,881	136,055
TOTAL CAPITAL OUTLAY	**30,328**	**36,881**	**136,055**
OTHER OUTGO			
7301 - Interfund Transfer-Fd12	2,634,564	1,809,955	2,100,000
7305 - Interfund Transfer-Fd62	2,156,569	2,300,000	2,500,000
7311 - Interfund Transfer-Fd16	-	-	1,320,000
7313 - Interfund Transfer-Fd41	500,000	-	200,000
7390 - Other Outgo	(3,929,416)	-	-
TOTAL OTHER OUTGO	**1,361,717**	**4,109,955**	**6,120,000**
TOTAL ALL EXPENSES	**175,092,008**	**180,853,075**	**189,150,788**
NET CHANGE TO FUND BALANCE	**2,171,770**	**4,406,540**	**187,555**
TOTAL ENDING FUND BALANCE	**48,675,724**	**48,421,744**	**48,609,299**
TOTAL RESERVE PERCENTAGE	**27.80%**	**26.77%**	**25.70%**
BOARD REQUIRED RESERVE (20% of Total Expenditures)	**35,018,402**	**36,170,615**	**37,830,158**
RESERVE FOR ECONOMIC UNCERTAINTY[1]	**8,877,259**	**7,963,234**	**7,006,442**
RESERVE FOR EMERGENCY & DISASTER RESPONSE[2]	**4,780,063**	**4,287,895**	**3,772,700**

Notes:

(1) - Reserve for Economic Unertainty includes potetnial state funding reductions, enrollment declines, delays in property tax receipts or apportionment payments.

(2) - Reserve for Emergency & Disaster Response includes public health emergencies, campus safety incidents, natural disasters, infrastructure failures.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
RESTRICTED - FUND 12

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**16,913,463**	**22,464,614**	**22,945,945**
ADJUSTMENTS to BEGINNING FUND BALANCE	**5,876,511**	**20,939**	
ADJUSTED BEGINNING FUND BALANCE	**22,789,974**	**22,485,553**	**22,945,945**
REVENUE			
FEDERAL REVENUE			
Annual Reporting Fee	315	2,401	26,249
CA Ed Pathway PSSS	-	20,630	21,800
CA SMLP	95,511	274,223	41,362
CADENCE Grant	45,252	-	-
CalFresh Outreach Program	43,900	30,104	139,162
California Apprenticeship	20,630	-	35,000
CalSEA Project	-	1,328,637	2,671,363
CASCADE Grant	99,289	114,681	37,051
CESMII -SM Workforce Development	-	100,000	100,000
Community Advancement	163,211	146,782	-
CSU Monterey Bay -NSF Partners	10,050	-	-
DPSS	120,265	120,647	90,000
Federal Work Study - Higher Education Act	705,431	764,698	1,003,589
Foster Care Ed	37,524	34,517	34,517
IDRC AI Small Manufacture	-	(494,858)	494,858
MediCal Administrative Activity	1,036	-	42,917
MESA UCLA CEED	3,148	-	20,617
Perkins V: Postsecondary	-	-	943,272
SBDC-2015 SBA Carryover	47,696	-	-
SEEDS Natl Science	134,468	114,969	347,517
Small Bus. Admin	267,137	261,937	275,000
SSBCI-St Small Bus Credit	7,748	6,086	111,167
TANF	90,222	84,645	80,000
Teacher Preparation Pipeline	47,935	68,707	58,721
Terminal Island-Welding	55,100	56,735	213,295
TRIO - SSS		118,521	426,207
TRIO - STEM		107,024	437,704
Veterans Education Outreach	238,532	239,130	371,343
VTEA Administration	924,947	961,959	920,179
Warriors Resource Program	249,756	320,520	159,806
Warriors STEM Industry Program	164,942	-	-
WINGS-Warrior Initiative	506,035	608,362	-
Workforce Innovation & Opportunity	176,876	59,066	139,161
FEDERAL REVENUE TOTAL	**4,256,956**	**5,450,121**	**9,241,858**
STATE REVENUE			
AB19Calif. College Promise Grant	1,074,639	2,288,557	2,862,618
Access-Print & Electronic Info	-	22,265	11,368
Adult Ed Block Grant	355,046	491,892	809,185
Adult Ed Healthcare	344,893	209,108	299,388
APDP-Apprntship Pathways Demo	-	24,776	97,842
Asian American Student Achievement Program	200,904	276,930	155,761
Basic Needs Center	645,581	660,649	1,662,999
BFAP Administration	538,984	1,734,749	1,175,504
CA Smart Mfg Appr Prjct	31,019	66,423	-
CA Apprenticeship Initiative New & Innovative	-	-	525,342
CAI Digital Tech ApprenticePgm	153,522	133,703	135,000
CAI-Bio-Flex Apprentices Pgm	149,749	(10,848)	-
CalFresh Outreach Prog	(1,134)	23,037	139,162
CalWORKs	640,153	629,404	921,764

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
RESTRICTED - FUND 12

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
STATE REVENUE CONTINUED			
CapitalInfusionProgram	125,067	81,484	-
Career Technical Education	7,287	267	-
CCC Equitable Placemt (AB1705)	392,959	500,912	151,465
CELL Bio Lab Grant	-	35	-
CESMI - SM Workforce		(100,000)	-
Common Course Numbering	15,167	54,223	843,656
COV19 Recovery Blk Grt 2022-23	(3,404)	3,404	-
COVID 19 Block Grant 2022-23	9,774,281		-
Culturally Competent Faculty	46,324	-	-
Deaf & Hard of Hearing	415,885	9,552	298,177
Dream Resource Center Emergency		46,304	125,578
Dream Resource Liaison Support	133,852	145,789	16,001
DSPS	2,078,917	2,730,854	3,475,375
Education Planning Initiative	202	975	13,065
EEO Best Practices	27,308	28,682	33,184
Enhancing DS PD(CELL)	32,817	108,552	196,636
EOPS	4,078,265	3,226,603	3,289,283
EOPS CARE	694,004	738,377	956,368
Equal Employment Opportunity	53,574	129,076	425,498
Financial Aid Technology			63,269
Foster Care Ed	73,404	69,912	69,912
Guided Pathways	69,692	-	-
ELL Healthcare Pathways	-	-	250,719
Health Services-Mental Health	438,470	457,206	438,135
Historically Black Colleges/Uni	773,153	1,166,396	2,729,703
Hunger Free Campus	6,092	1,762	8,733
i3 Pilot Grant	-	(22,000)	45,836
IDRC AI Small Mfg	-	500,000	494,858
IDRC Industry Driven Reg Coll	-	33,452	465,748
IEPI Innovation&Effectiveness	-	3,356	-
IEPI Leadership		166	-
IT Infrastructure & Cybersecur	354,218	-	-
IT-Flex Apprenticeship Grant	156,103	82,903	65,873
LAEP-Learning-Aligned Empl Program	(47)	552	-
LGBTQ+	50,868	151,690	263,309
Library Services Platform	-	(22,589)	42,366
Mental Health Program			438,135
MESA Program	476,104	320,531	1,206,886
NEXTUP	712,724	628,156	747,209
NOVA Rising Scholars Network	236,099	179,644	244,646
Nursing Grant	163,312	146,787	169,150
Prof Development - Restricted	30,598	9,897	1,299
Puente Project	94,092	211,119	253,470
RERP-Regional Equity Recovery	-	15,707	49,954
Resource Family Approval Train	-	(31,052)	31,052
Retention & Enrollment Outreach-BSS	77,221	153,721	289,207
RNI-Rebuilding Nursing	-	47,970	924,966
Scaling Mastery Learning Grant	3,874	20,446	-
Shortened Courses COP	-	1,185	9,231
Solano - Small Business Sector	5,000	-	-
State Lottery	1,412,121	1,832,562	1,537,788
Stdnt Trnsfr Achvmnt Rfrm Act	50,699	129,901	384,617
Strong Workforce Pgm - Regional	918,493	828,567	900,000
Strong Workforce Program Local	2,454,620	1,281,350	2,980,553
Student Equity & Achievement	6,835,375	8,137,013	8,605,036

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
RESTRICTED - FUND 12

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
STATE REVENUE CONTINUED			
Student Food & Housing Support	54,274	60,564	538,091
Student Health Services	-	7,996	-
Student Spprt Svc-UMOJA	-	97,038	190,016
Student Support Block	-	18,186	828,943
Systemwide Tech &Data Security (AB178)	300,000	175,000	175,000
TAEP-Technical Assistance Exp	263,928	255,119	260,000
Transfer Ed & Articulation	2,755	13,260	7,963
Undocumented Resources Liaisons	-	-	131,441
Zero Textbook Cost one time	63,475	64,271	30,347
Zero Textbook Cost ZTC grant	30,528	1,939	306,534
ZTC - Social Justice	39,503	13,742	346,755
STATE REVENUE TOTAL	**38,152,608**	**31,299,161**	**45,146,970**
LOCAL REVENUE			
AARP Foundation grant 18/19	3,427	3,719	3,781
AB19Calif. College Promise High School	-	166,035	165,000
Adult Ed Block Grant CAEP- HS	-	53,660	50,000
Arconic Foundation Grant	-	180	-
BackToWork50+	34,644	-	95,425
Cact CA Employee Training Pnl	558,266	516,611	294,450
Citations Moving Violations	443	-	-
Community Advancement	(43,601)	43,601	-
Community Education	602,967	570,030	571,999
CRPP-CulturallyResponsivePedag	173,979	-	-
Ctr for Customized Training	-	-	63,290
El Camino Language AcademyECLA	138,953	93,032	94,188
FinancialStability&Innovation	-	-	13,250
Health Fees-Fall Semester	527,607	-	-
Health Fees-Spring	552,794	-	-
Health Fees-Summer	209,730	-	-
Historically Blck Colleges/Uni	-	9,150	-
Impound Admin	150	-	-
Intelecom Settlement	-	684,181	-
Interest and Investment Income	-	433,455	985,128
International Students	941	7,235	5,036
LACOE - Head Start Teachers	86,508	89,491	85,000
NACUBO	454	-	21,926
Parking Citations-Phoenix Group	6,656	-	-
Parking Fees Permit Machines	357,544	-	-
Parking Misc Income	1,659	-	-
Parking Revenue - Pioneer Theater	-	103,992	100,000
Parking Services	96	366,600	360,000
Public Health Institute	-	7,500	2,500
REACH Grant	-	25,000	20,000
Resource Family Approval Train	41,654	31,985	31,052
SB Adult School Subcontract	587,735	44,169	-
SBA Matching Funds- BH Chamber	720	376	32,709
SBDC Program Income	306	150	3,529
SEM Grant Adult Learner-Focuse	-	30,000	-
STCW Basic & Advanced	980	-	-
Student Health Services	13,810	1,216,001	1,275,428
Student Spprt Svc-UMOJA	93,435	-	-
UCSF College Hlth Study	-	-	2,500
LOCAL REVENUE TOTAL	**3,951,859**	**4,496,155**	**4,276,190**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
RESTRICTED - FUND 12

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
CONTRIBUTIONS			
Contr. from FD11	2,634,564	1,809,955	2,100,000
Contr. From FD79	3,243	-	-
Intrafund Contributions	-	154,416	-
TOTAL CONTRIBUTIONS	**2,637,807**	**1,964,371**	**2,100,000**
TOTAL ALL REVENUE	**48,999,229**	**43,209,807**	**60,765,018**
EXPENDITURES			
ACADEMIC SALARIES			
1100 - Regular Schedule, Teaching	58,850	-	-
1200 - Regular Schedule, Non-Teaching	1,677,036	1,362,044	3,731,045
1250 - Regular Schedule, FT Counselors	3,265,198	2,252,161	2,227,504
1300 - Other Schedule, Teaching	125,595	156,621	135,000
1400 - Other Schedule, Non-Teaching	3,526,007	3,252,448	3,207,816
ACADEMIC SALARIES TOTAL	**8,652,687**	**7,023,273**	**9,301,365**
CLASSIFIED SALARIES			
2100 - Full Time	9,426,838	8,562,052	10,226,603
2200 - Instructional Aides	553,789	655,361	1,028,599
2300 - Student Help, Hourly and Overtime	4,462,605	4,151,577	1,250,229
CLASSIFIED SALARIES TOTAL	**14,443,232**	**13,368,990**	**12,505,431**
STAFF BENEFITS			
3100 - State Teachers' Retirement	1,313,816	1,018,204	1,094,211
3200 - Public Employees' Retirement	2,753,008	2,389,435	2,399,599
3300 - Social Security - OASDI/Medicare	1,083,950	940,740	530,575
3400 - Health and Welfare - Medical	2,029,915	1,591,204	1,789,502
3500 - Unemployment Insurance	10,637	10,073	6,179
3600 - Workers' Compensation Insurance	517,696	450,466	422,448
3700 - Cash in Lieu of Insurance	24,815	-	3,650
3800 - Other Benefits	72,691	64,939	19,583
3900 - STRS On Behalf Payments/OPEB	175,920	(165)	27,055
STAFF BENEFITS TOTAL	**7,982,449**	**6,464,898**	**6,292,802**
BOOKS, SUPPLIES AND MATERIALS			
4100 - Textbooks	22,769	-	-
4200 - Books	17,231	2,315	16,500
4300 - Instructional Supplies	1,531,760	2,002,898	5,716,760
4400 - Other Instructional Supplies	14,409	10,468	51,000
4500 - Non-Instructional Supplies	650,021	680,546	699,575
4700 - Food/Food Supplies	-	278	-
BOOKS, SUPPLIES AND MATERIALS TOTAL	**2,236,191**	**2,696,504**	**6,483,835**
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	3,855,518	4,456,883	4,965,365
5200 - Travel, Conference and Training	789,125	1,106,193	1,198,091
5300 - Dues and Memberships	67,274	55,568	91,786
5500 - Utilities and Housekeeping Services	642	1,406	28,500
5600 - Contracts, Rentals, and Repairs	1,203,819	451,236	598,559
5700 - Legal, Elections, and Audit Expense	32,001	106,668	253,000
5800 - Other Services, Postage, Advertising	1,203,620	831,806	1,059,539
5900 - Miscellaneous	591	-	28,848
CONTRACT AND OPERATING EXPENSES TOTAL	**7,152,590**	**7,009,760**	**8,223,688**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
RESTRICTED - FUND 12

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
EXPENDITURES CONTINUED			
CAPITAL OUTLAY			
6100 - Site Improvements	42,238	3,255	19,816
6200 - Buidlings	567,040	-	-
6300 - Library Books	109,088	57,153	321,000
6400 - Equipment	3,581,310	1,284,295	2,588,448
CAPITAL OUTLAY TOTAL	**4,299,676**	**1,344,703**	**2,929,264**
OTHER OUTGO			
7201 - Intrafund Transfer	-	154,416	
7309 - Interfund Transfer-Fd 11	-	684,181	1,300,000
7310 - Indirect Costs		236,590	250,000
7312 - Interfund Transfer-Fd 74	2,706,209	-	150,000
7500 - Student Financial Aid		2,056,508	2,251,749
7590 - Administrative Cost Allowance	-	36,414	-
7600 - Other Payments To/For Students	1,040,009	950,273	995,228
7630 - Bus Passes and Meal Services	432,630	246,308	278,000
7631 - Child Care Payments	707	6,488	7,000
7632 - Transportation Services	179,400	14,700	18,795
7633 - EOP&S Book Service	-	257,441	278,324
7634 - Student Transportation Rental	2,723	3,300	3,000
7635 - Student Fees/Stipends	18,314	19,109	21,850
7636 - Book Vouchers		4,657	5,500
7639 - Student Incentive Account	177,774	170,902	179,450
OTHER OUTGO TOTAL	**4,557,766**	**4,841,288**	**5,738,896**
TOTAL ALL EXPENDITURES	**49,324,591**	**42,749,416**	**51,475,281**
NET CHANGE TO FUND BALANCE	**(325,360)**	**460,392**	**9,289,737**
TOTAL ENDING BALANCE - LEGALLY RESTRICTED	**22,464,614**	**22,945,945**	**32,235,682**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET

PREGNANCY DISABILITY - FUND 16

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**3,850,244**	**3,921,699**	**22,149**
ADJUSTMENTS to BEGINNING FUND BALANCE	**1,743**	**-**	
ADJUSTED BEGINNING FUND BALANCE	**3,851,987**	**3,921,699**	**22,149**
REVENUE			
LOCAL REVENUE			
Interest Income	71,455	22,149	
LOCAL REVENUE TOTAL	**71,455**	**22,149**	**-**
CONTRIBUTIONS			
Contr. from FD11	-	-	1,320,000
CONTRIBUTIONS TOTAL	-	-	1,320,000
TOTAL ALL REVENUE	**71,455**	**22,149**	**1,320,000**
EXPENDITURES			
STAFF BENEFITS			
3400 - Health and Welfare - Medical	-	-	400,000
STAFF BENEFITS TOTAL	-	-	**400,000**
OTHER OUTGO			
7300 - Interfund Transfer	-	3,921,699	-
OTHER OUTGO TOTAL	**-**	**3,921,699**	**-**
TOTAL ALL EXPENDITURES	**-**	**3,921,699**	**400,000**
NET CHANGE TO FUND BALANCE	**71,455**	**(3,899,549)**	**920,000**
RESERVED FOR CONTINGENCIES [1]	3,921,699	22,149	942,149
TOTAL ENDING BALANCE	**3,921,699**	**22,149**	**942,149**

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
2026-2027 BUDGET
CAPITAL OUTLAY PROJECTS - FUND 41

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**23,048,052**	**22,798,415**	**20,938,032**
ADJUSTMENTS to BEGINNING FUND BALANCE	**63,820**	**(360,382)**	**-**
ADJUSTED BEGINNING FUND BALANCE	**23,111,872**	**22,438,033**	**20,938,032**
REVENUE			
LOCAL REVENUE			
Interest And Investment Income	879,179	251,599	634,500
Out of Country Tuition	327,923	288,088	306,688
LOCAL REVENUE TOTAL	**1,207,101**	**539,687**	**941,188**
CONTRIBUTIONS			
Contr. from FD11	500,000	-	200,000
Contr. From FD16	-	1,900,507	-
CONTRIBUTIONS TOTAL	**500,000**	**1,900,507**	**200,000**
TOTAL ALL REVENUE	**1,707,101**	**2,440,193**	**1,141,188**
EXPENDITURES			
BOOKS, SUPPLIES AND MATERIALS			
4500 - Non-Instructional Supplies	31,449		35,712
BOOKS, SUPPLIES AND MATERIALS TOTAL	**31,449**	**-**	**35,712**
CONTRACT SERVICES AND OPERATING EXPENSES			
5600 - Contracts, Rentals, and Repairs	69,083	-	467,781
5660 - Repairs-Non-instructional	77,605	110,111	100,000
5800 - Other Services, Postage, Advertising	103,814	36,500	46,565
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**250,502**	**146,611**	**614,346**
CAPITAL OUTLAY			
6100 - Site Improvements	4,430	1,123,652	1,471,309
6200 - Buildings	1,024,663	276,215	3,500,272
6400 - Equipment	709,514	2,393,716	1,815,195
CAPITAL OUTLAY TOTAL	**1,738,607**	**3,793,583**	**6,786,776**
TOTAL ALL EXPENDITURES	**2,020,558**	**3,940,194**	**7,436,834**
NET CHANGE TO FUND BALANCE	**(313,456)**	**(1,500,001)**	**(6,295,646)**
RESERVED FOR CONTINGENCIES [1]	22,798,415	20,938,032	14,642,386
UNCOMMITTED FUND BALANCE	-	-	-
TOTAL ENDING BALANCE	**22,798,415**	**20,938,032**	**14,642,386**

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
2026-2027 BUDGET
GENERAL OBLIGATION BOND - FUND 42

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**31,519,818**	**73,997,057**	**70,973,940**
ADJUSTMENTS to BEGINNING FUND BALANCE	**15,037**	**436,474**	
ADJUSTED BEGINNING FUND BALANCE	**31,534,855**	**74,433,531**	**70,973,940**
REVENUE			
LOCAL REVENUE			
Interest And Investment Income	2,372,504	872,459	1,900,000
Other Local Income	266,470	276,640	281,000
LOCAL REVENUE TOTAL	**2,638,974**	**1,149,099**	**2,181,000**
CONTRIBUTIONS			
Sale of Bonds	49,684,925	-	-
CONTRIBUTIONS TOTAL	**49,684,925**	**-**	**-**
TOTAL ALL REVENUE	**52,323,899**	**1,149,099**	**2,181,000**
EXPENDITURES			
CLASSIFIED SALARIES			
2100 - Full Time Salaries	268,089	162,492	620,490
2300 - Part Time Salaries	1,820	4,917	2,000
CLASSIFIED SALARIES TOTAL	**269,909**	**167,409**	**622,490**
STAFF BENEFITS			
3200 - Public Employees' Retirement	72,049	40,327	172,150
3300 - Social Security - OASDI/Medicare	19,094	19,939	21,725
3400 - Health and Welfare - Medical	52,010	25,481	63,100
3500 - Unemployment Insurance	115	53	900
3600 - Workers' Compensation Insurance	6,257	3,228	11,000
3900 - STRS On Behalf Payments	2,164		5,400
STAFF BENEFITS TOTAL	**151,689**	**89,029**	**274,275**
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	486,184	76,189	7,264
5400 - Insurance	77,667	215,952	108,000
5700 - Legal, Elections, and Audit Expense	17,904	40,233	132,000
5800 - Other Services, Postage, Advertising	86,589	180,251	222,847
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**668,344**	**512,625**	**470,111**
CAPITAL OUTLAY			
6100 - Site Improvements	6,032,472	337,952	22,508,201
6200 - Buildings	1,408,922	2,920,545	32,013,316
6400 - Equipment	1,330,361	581,131	454,845
CAPITAL OUTLAY TOTAL	**8,771,755**	**3,839,628**	**54,976,362**
TOTAL ALL EXPENDITURES	**9,861,696**	**4,608,690**	**56,343,238**
NET CHANGE TO FUND BALANCE	**42,462,203**	**(3,459,592)**	**(54,162,238)**
RESERVED FOR BOND COMMITTED PROJECTS [1]	73,997,057	70,973,940	16,811,702
TOTAL ENDING BALANCE	**73,997,057**	**70,973,940**	**16,811,702**

Notes:

(1) - Reserved for designated and Board approved capital projects. Specific projects have been reviewed and recommended by the Public Bonds Oversight Committee.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
SAFETY TRAINING CENTER - FUND 49

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
BEGINNING FUND BALANCE	**11,043,586**	**11,457,942**	**11,324,592**
REVENUE			
LOCAL REVENUE			
Interest And Investment Income	422,406	130,640	150,000
LOCAL REVENUE TOTAL	**422,406**	**130,640**	**150,000**
TOTAL ALL REVENUE	**422,406**	**130,640**	**150,000**
EXPENDITURES			
CAPITAL OUTLAY			
6200 - Buildings	8,050	263,990	11,474,592
CAPITAL OUTLAY TOTAL	**8,050**	**263,990**	**11,474,592**
TOTAL ALL EXPENDITURES	**8,050**	**263,990**	**11,474,592**
NET CHANGE TO FUND BALANCE	**414,356**	**(133,350)**	**(11,324,592)**
RESERVED FOR FIRE ACADEMY [1]	11,457,942	11,324,592	0
TOTAL ENDING BALANCE	**11,457,942**	**11,324,592**	**0**

Notes:

(1) - Reserved for building of new fire academy using funds authorized by the State of California and bond proceeds designated by the Board of Trustees for this purpose.

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
WORKERS COMPENSATION - FUND 61

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**2,617,962**	**2,183,941**	**2,188,046**
ADJUSTMENTS to BEGINNING FUND BALANCE	**(535)**	**(7,847)**	
ADJUSTED BEGINNING FUND BALANCE	**2,617,428**	**2,176,094**	**2,188,046**
REVENUE			
LOCAL REVENUE			
Interest Income	7,922	(38,495)	8,345
Other Local Income	3,336,852	3,073,409	3,192,260
LOCAL REVENUE TOTAL	**3,344,774**	**3,034,914**	**3,200,605**
TOTAL ALL REVENUE	**3,344,774**	**3,034,914**	**3,200,605**
EXPENDITURES			
CLASSIFIED SALARIES			
2100 - Full Time Salaries	396,176	334,193	581,618
CLASSIFIED SALARIES TOTAL	**396,176**	**334,193**	**581,618**
STAFF BENEFITS			
3200 - Public Employees' Retirement	104,159	89,410	77,598
3300 - Social Security - OASDI/Medicare	29,983	25,404	22,252
3400 - Health and Welfare - Medical	39,991	25,856	25,171
3500 - Unemployment Insurance	196	167	147
3600 - Workers' Compensation Insurance	9,195	7,690	6,748
3700 - Cash in Lieu of Insurance	420	-	-
3900 - OPEB-Non Inst	3,169	-	-
STAFF BENEFITS TOTAL	**187,113**	**148,526**	**131,916**
CONTRACT SERVICES AND OPERATING EXPENSES			
5400 - Insurance	3,180,505	2,534,330	2,775,619
5800 - Other Services, Postage, Advertising	14,468	5,913	6,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**3,194,973**	**2,540,243**	**2,781,619**
TOTAL ALL EXPENDITURES	**3,778,262**	**3,022,962**	**3,495,153**
NET CHANGE TO FUND BALANCE	**(433,487)**	**11,952**	**(294,548)**
RESERVED FOR CONTINGENCIES [1]	2,183,941	2,188,046	1,893,498
TOTAL ENDING BALANCE	**2,183,941**	**2,188,046**	**1,893,498**

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
2026-2027 BUDGET

PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 62

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**1,594,803**	**1,589,008**	**1,790,613**
ADJUSTMENTS to BEGINNING FUND BALANCE	**(10,041)**	**(343,570)**	**-**
ADJUSTED BEGINNING FUND BALANCE	**1,584,763**	**1,245,438**	**1,790,613**
REVENUE			
LOCAL REVENUE			
Interest Income	32,814	(40,097)	6,583
Other Local Income	-	89,165	-
Insurance Recovery		214,034	-
LOCAL REVENUE TOTAL	**32,814**	**263,102**	**6,583**
CONTRIBUTIONS	-		
Contr. from FD11	2,156,569	2,300,000	2,500,000
CONTRIBUTIONS TOTAL	**2,156,569**	**2,300,000**	**2,500,000**
TOTAL ALL REVENUE	**2,189,383**	**2,563,102**	**2,506,583**
EXPENDITURES			
CLASSIFIED SALARIES			
2100 - Full Time	-	101,605	325,113
2300 - Student Help, Hourly and Overtime	66,701	53,891	58,000
CLASSIFIED SALARIES TOTAL	**66,701**	**155,496**	**383,113**
STAFF BENEFITS			
3200 - Public Employees' Retirement	2,523	35,996	61,813
3300 - Social Security - OASDI/Medicare	4,469	11,521	15,927
3400 - Health and Welfare - Medical	-	4,947	6,990
3500 - Unemployment Insurance	29	77	115
3600 - Workers' Compensation Insurance	1,548	3,558	5,013
3900 - OPEB-Non Inst	534		-
STAFF BENEFITS TOTAL	**9,103**	**56,098**	**89,858**
BOOKS, SUPPLIES AND MATERIALS			
4200 - Books	(2,906)	-	-
4400 - Other Instructional Supplies	12,350	10,977	29,880
BOOKS, SUPPLIES AND MATERIALS TOTAL	**9,444**	**10,977**	**29,880**
CONTRACT SERVICES AND OPERATING EXPENSES			
5400 - Insurance	1,963,391	1,689,042	2,228,175
5800 - Othr Services & Expenses	35,271	56,845	34,436
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**1,998,663**	**1,745,887**	**2,262,611**
CAPITAL OUTLAY			
6400 - Equipment	101,227	49,468	55,000
CAPITAL OUTLAY TOTAL	**101,227**	**49,468**	**55,000**
TOTAL ALL EXPENDITURES	**2,185,138**	**2,017,927**	**2,820,462**
NET CHANGE TO FUND BALANCE	**4,245**	**545,175**	**(313,879)**
RESERVED FOR CONTINGENCIES [1]	1,589,008	1,790,613	1,476,734
TOTAL ENDING BALANCE	**1,589,008**	**1,790,613**	**1,476,734**

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
2026-2027 BUDGET
DENTAL SELF-INSURANCE FUND - FUND 63

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**(75,231)**	**96,380**	**31,002**
REVENUE			
LOCAL REVENUE			
Other Local Income	902,268	1,025,203	871,000
LOCAL REVENUE TOTAL	**902,268**	**1,025,203**	**871,000**
CONTRIBUTIONS			
Contr. from FD11	171,732	-	-
CONTRIBUTIONS TOTAL	**171,732**	-	-
TOTAL ALL REVENUE	**1,074,000**	**1,025,203**	**871,000**
EXPENDITURES			
CONTRACT SERVICES AND OPERATING EXPENSES			
5700 - Dental Benefits & Claims	902,388	1,027,474	871,000
5800 - Other Services and Expenses	-	63,108	
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**902,388**	**1,090,581**	**871,000**
TOTAL ALL EXPENDITURES	**902,388**	**1,090,581**	**871,000**
NET CHANGE TO FUND BALANCE	**171,612**	**(65,378)**	-
RESERVE FOR CONTINGENCIES [1]	96,380	31,002	31,002
TOTAL ENDING BALANCE	**96,380**	**31,002**	**31,002**

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
2026-2027 BUDGET
POST-EMPLOYMENT BENEFITS IRREVOCABLE TRUST FUND - FUND 69

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**34,074,564**	**37,473,971**	**41,054,417**
ADJUSTMENTS TO BEGINNING FUND BALANCE	**2,247**	**(2,247)**	
ADJUSTED BEGINNING FUND BALANCE	**34,076,811**	**37,471,723**	**41,054,417**
REVENUE			
LOCAL REVENUE			
Interest Income	430,681	4,255,150	4,285,368
Other Local Income	3,128,039	-	-
LOCAL REVENUE TOTAL	**3,558,721**	**4,255,150**	**4,285,368**
TOTAL ALL REVENUE	**3,558,721**	**4,255,150**	**4,285,368**
EXPENDITURES			
STAFF BENEFITS			
3900 - OPEB - Full Time	-	497,499	526,000
STAFF BENEFITS TOTAL	**-**	**497,499**	**526,000**
CONTRACT SERVICES AND OPERATING EXPENSES			
5800 - Other Services, Postage, Advertising	161,561	174,958	175,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**161,561**	**174,958**	**175,000**
TOTAL ALL EXPENDITURES	**161,561**	**672,457**	**701,000**
NET CHANGE TO FUND BALANCE	**3,397,160**	**3,582,693**	**3,584,368**
RESERVE FOR CONTINGENCIES [1]	37,473,971	41,054,417	44,638,785
TOTAL ENDING BALANCE	**37,473,971**	**41,054,417**	**44,638,785**

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
2026-2027 BUDGET
ASSOCIATED STUDENT BODY FUND - FUND 71

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**1,341,137**	**1,682,898**	**1,822,901**
ADJUSTMENTS TO BEGINNING FUND BALANCE	**(3,806)**	**2,659**	**-**
ADJUSTED BEGINNING FUND BALANCE	**1,337,331**	**1,685,557**	**1,822,901**
REVENUE			
LOCAL REVENUE			
Other Local Income	583,128	545,990	464,047
Interest Income	45,931	8,992	36,578
LOCAL REVENUE TOTAL	**629,060**	**554,982**	**500,625**
CONTRIBUTIONS			
Contribution From Fund 79 - Auxiliary	91,303	-	-
CONTRIBUTIONS TOTAL	**91,303**	**-**	**-**
TOTAL ALL REVENUE	**720,363**	**554,982**	**500,625**
EXPENDITURES			
CLASSIFIED SALARIES			
2100 - Full Time	32,988	58,443	116,788
2300 - Student Help, Hourly and Overtime	1,549	3,123	-
CLASSIFIED SALARIES TOTAL	**34,536**	**61,566**	**116,788**
STAFF BENEFITS			
3200 - Public Employees' Retirement	8,891	14,983	16,000
3300 - Social Security - OASDI/Medicare	2,595	4,471	4,600
3400 - Health and Welfare - Medical	6,011	9,299	11,500
3500 - Unemployment Insurance	17	30	50
3600 - Workers' Compensation Insurance	802	1,410	1,300
3700 - Cash in Lieu of Insurance	336	-	450
3900 - STRS On Behalf Payments	276	-	550
STAFF BENEFITS TOTAL	**18,927**	**30,193**	**34,450**
BOOKS, SUPPLIES AND MATERIALS			
4300 - Software			35,000
4500 - Non-Instructional Supplies	139,879	100,389	129,875
4700 - Food/Food Supplies	100,636	108,969	147,476
BOOKS, SUPPLIES AND MATERIALS TOTAL	**240,515**	**209,358**	**277,351**
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	6,525	15,149	5,500
5200 - Travel, Conference and Training	27,539	14,197	22,912
5400 - Insurance Premiums	-	250	-
5600 - Contracts, Rentals, and Repairs	3,777	13,147	16,900
5800 - Other Services, Postage, Advertising	29,713	40,704	10,934
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**67,554**	**83,446**	**56,246**
CAPITAL OUTLAY			
6400 - Equipment	-	2,159	-
CAPITAL OUTLAY TOTAL	**-**	**2,159**	**-**
OTHER OUTGO			
7300 - Interfund Transfer Fund 81	13,264	30,917	15,000
OTHER OUTGO TOTAL	**13,264**	**30,917**	**15,000**
TOTAL ALL EXPENDITURES	**374,796**	**417,638**	**499,835**
NET CHANGE TO FUND BALANCE	**345,567**	**137,344**	**790**
RESERVE FOR CONTINGENCIES [1]	1,682,898	1,822,901	1,823,691
TOTAL ENDING BALANCE	**1,682,898**	**1,822,901**	**1,823,691**

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
2026-2027 BUDGET
STUDENT REPRESENTATION FEES - FUND 72

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**232,779**	**261,497**	**306,584**
ADJUSTMENTS TO BEGINNING FUND BALANCE	**5,104**		
ADJUSTED BEGINNING FUND BALANCE	**237,883**	**261,497**	**306,584**
REVENUE			
LOCAL REVENUE			
Other Local Income	119,164	147,088	129,000
Interest Income	12,014	1,150	-
LOCAL REVENUE TOTAL	**131,178**	**148,238**	**129,000**
TOTAL ALL REVENUE	**131,178**	**148,238**	**129,000**
EXPENDITURES			
BOOKS, SUPPLIES AND MATERIALS			
4500 - Non-Instructional Supplies	2,655	-	-
BOOKS, SUPPLIES AND MATERIALS TOTAL	**2,655**	-	-
CONTRACT SERVICES AND OPERATING EXPENSES			
5200 - Travel, Conference and Training	19,444	24,929	26,000
5700 - Advocacy Activities-ASO Rep	3,041	593	600
5800 - Other Services, Postage, Advertising	53,258	65,589	76,600
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**75,743**	**91,111**	**103,200**
OTHER OUTGO			
7300 - Interfund Transfer Fund 74	29,165	-	-
7500 - Scholarships	-	12,040	25,800
7600 - Other Payments to/for Students	-	-	
OTHER OUTGO TOTAL	**29,165**	**12,040**	**25,800**
TOTAL ALL EXPENDITURES	**107,563**	**103,151**	**129,000**
NET CHANGE TO FUND BALANCE	**23,614**	**45,087**	-
RESERVE FOR CONTINGENCIES [1]	261,497	306,584	306,584
TOTAL ENDING BALANCE	**261,497**	**306,584**	**306,584**

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
2026-2027 BUDGET
STUDENT FINANCIAL AID FUND - FUND 74

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**6,765,130**	**3,681,430**	**6,738,809**
ADJUSTMENTS TO BEGINNING FUND BALANCE	**(3,354,401)**	**3,057,379**	**-**
ADJUSTED BEGINNING FUND BALANCE	**3,410,729**	**6,738,809**	**6,738,809**
REVENUE			
FEDERAL REVENUE			
Student Financial Aid	42,369,965	43,028,397	43,092,590
FEDERAL REVENUE TOTAL	**42,369,965**	**43,028,397**	**43,092,590**
STATE REVENUE			
State Grant Income	167	(167)	-
Categorical Apportionments	9,517,340	8,823,230	7,286,733
Reimbursed Categorical Program	5,347,280	2,215,097	5,564,508
Other State Revenues	-	373,824	373,824
STATE REVENUE TOTAL	**14,864,787**	**11,411,984**	**13,225,065**
LOCAL REVENUE			
Local Revenue	-	-	-
Interest And Investment Income	267,150	205,624	-
LOCAL REVENUE TOTAL	**267,150**	**205,624**	**-**
CONTRIBUTIONS			
Contribution Fund 11	-	-	250,000
Contribution Fund 12	2,706,209	-	-
Contribution Fund 72	29,165	-	-
CONTRIBUTIONS TOTAL	**2,735,374**	**-**	**-**
TOTAL ALL REVENUE	**60,237,275**	**54,646,005**	**56,317,655**
EXPENDITURES			
CONTRACT SERVICES AND OPERATING EXPENSES			
5800 - Other Services, Postage, Advertising	33,166	11,361	11,361
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**33,166**	**11,361**	**11,361**
OTHER OUTGO			
7500 - Scholarships	59,657,631	59,929,351	56,306,294
7600 - Other Payments to/for Students	275,777		
OTHER OUTGO TOTAL	**59,933,408**	**59,929,351**	**56,306,294**
TOTAL ALL EXPENDITURES	**59,966,574**	**59,940,713**	**56,317,655**
NET CHANGE TO FUND BALANCE	**270,702**	**(5,294,708)**	**0**
RESERVE FOR CONTINGENCIES [1]	3,681,430	6,738,809	6,738,809
TOTAL ENDING BALANCE	**3,681,430**	**6,738,809**	**6,738,809**

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
2026-2027 BUDGET

AUXILIARY SERVICES FUND - FUND 79

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	**1,467,578**	**9,094,196**	**9,306,853**
ADJUSTMENTS TO BEGINNING FUND BALANCE	**6,748**	**(25,225)**	**-**
ADJUSTED BEGINNING FUND BALANCE	**1,474,326**	**9,068,971**	**9,306,853**
REVENUE			
LOCAL REVENUE			
Other Local Income	119,498	168,704	92,000
Contract Services	-	11,959	
Sales and Commission	-	9,807	
Food Service Commission	-	47,924	
Special Event Leases	-	1,041,621	585,000
Interest Income	55,506	217,899	242,000
Equipment Servicing Fees	-	12,096	
Miscellaneous Revenue	160,404	138,235	135,000
LOCAL REVENUE TOTAL	**335,408**	**1,648,245**	**1,054,000**
CONTRIBUTIONS			
Contribution Fund 11	-		-
Contribution Fund 81	1,116	-	-
Contribution Fund 82	-	33,140	-
Contribution Fund 51	7,985,025	171,630	-
CONTRIBUTIONS TOTAL	**7,986,141**	**204,770**	**-**
TOTAL ALL REVENUE	**8,321,549**	**1,853,015**	**1,054,000**
EXPENDITURES			
ACADEMIC SALARIES			
1400 - Other Schedule, Non-Teaching	602	-	-
ACADEMIC SALARIES TOTAL	602	-	-
CLASSIFIED SALARIES			
2100 - Full Time	250,033	362,302	733,827
2300 - Student Help, Hourly and Overtime	92,347	123,496	-
CLASSIFIED SALARIES TOTAL	**342,380**	**485,798**	**733,827**
STAFF BENEFITS			
3120 - State Teachers' Retirement	100	-	-
3200 - Public Employees' Retirement	68,716	103,868	106,850
3300 - Social Security - OASDI/Medicare	25,745	33,425	34,250
3400 - Health and Welfare - Medical	37,617	51,048	55,085
3500 - Unemployment Insurance	169	231	298
3600 - Workers' Compensation Insurance	7,964	11,021	13,015
3700 - Cash in Lieu of Insurance	420	-	-
3800 - Other Benefits	23	-	-
3900 - STRS On Behalf Payments	2,761	150	2,800
STAFF BENEFITS TOTAL	**143,513**	**199,743**	**212,298**
BOOKS, SUPPLIES AND MATERIALS			
4300 - Instructional Supplies	10,948	391,153	400,000
4400 - Repair Parts - Non Instructional	-	28	-
4500 - Non-Instructional Supplies	49,422	119,114	120,000
4700 - Food/ Food Supplies	640	133,434	137,450
BOOKS, SUPPLIES AND MATERIALS TOTAL	**61,010**	**643,729**	**657,450**

EL CAMINO COMMUNITY COLLEGE DISTRICT
2026-2027 BUDGET
AUXILIARY SERVICES FUND - FUND 79

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Final Budget
EXPENDITURES CONTINUED			
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	30,478	-	15,000
5200 - Travel, Conference and Training	-	6,069	10,000
5500 - Utilities and Housekeeping Services	-	157	-
5600 - Contracts, Rentals, and Repairs	1,500	50,269	58,245
5700 - Legal, Elections, and Audit Expense	-	9,863	15,000
5800 - Other Services, Postage, Advertising	10,082	178,467	250,300
5900 - Miscellaneous	1,795	-	-
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**43,855**	**244,826**	**348,545**
CAPITAL OUTLAY			
6200 - Buildings	14,498.82	-	-
6400 - Equipment	1,275.30	7,976.08	-
CAPITAL OUTLAY TOTAL	**15,774.12**	**7,976.08**	**-**
OTHER OUTGO			
7300 - Contribution to Fund 11	94,546	10,000	20,000
7500 - Scholarships	-	16,000	18,000
7600 - Other Payments to/for Students	-	7,061	-
OTHER OUTGO TOTAL	**94,546**	**33,061**	**38,000**
TOTAL ALL EXPENDITURES	**701,680**	**1,615,133**	**1,990,120**
NET CHANGE TO FUND BALANCE	**7,619,869**	**237,882**	**(936,120)**
RESERVE FOR CONTINGENCIES [1]	9,094,196	9,306,853	8,370,733
TOTAL ENDING BALANCE	**9,094,196**	**9,306,853**	**8,370,733**

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
2026-2027 BUDGET
STUDENT ORGANIZATIONS FUND - FUND 81

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	102,741	96,559	97,632
ADJUSTMENTS TO BEGINNING FUND BALANCE	47	195	-
ADJUSTED BEGINNING FUND BALANCE	**102,787**	**96,754**	**97,632**
REVENUE			
LOCAL REVENUE			
Other Local Income	5,702	5,165	5,235
Interest Income	3,761	1,137	2,428
LOCAL REVENUE TOTAL	**9,463**	**6,302**	**7,663**
CONTRIBUTIONS			
Contribution from Fund 71	13,264	30,917	15,000
CONTRIBUTIONS TOTAL	**13,264**	**30,917**	**15,000**
TOTAL ALL REVENUE	**22,727**	**37,219**	**22,663**
EXPENDITURES			
CLASSIFIED SALARIES			
2300 - Student Help, Hourly and Overtime	369	899	750
CLASSIFIED SALARIES TOTAL	**369**	**899**	**750**
STAFF BENEFITS			
3200 - Public Employees' Retirement		102	85
3300 - Social Security - OASDI/Medicare	25	69	57
3500 - Unemployment Insurance	0	0	1
3600 - Workers' Compensation Insurance	9	21	18
3900 - OPEB-Non Inst	3	-	-
STAFF BENEFITS TOTAL	**36**	**192**	**161**
BOOKS, SUPPLIES AND MATERIALS			
4500 - Non-Instructional Supplies	27,434	26,655	18,000
BOOKS, SUPPLIES AND MATERIALS TOTAL	**27,434**	**26,655**	**18,000**
CONTRACT SERVICES AND OPERATING EXPENSES			
5100 - Contract for Personal Services	-	450	500
5200 - Travel, Conference and Training	-	8,145	4,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**-**	**8,595**	**4,500**
OTHER OUTGO			
7300 - Contribution to Other Funds	1,116	-	-
OTHER OUTGO TOTAL	**1,116**	**-**	**-**
TOTAL ALL EXPENDITURES	**28,955**	**36,341**	**23,411**
NET CHANGE TO FUND BALANCE	**(6,228)**	**878**	**(748)**
RESERVE FOR CONTINGENCIES [1]	96,559	97,632	96,884
TOTAL ENDING BALANCE	**96,559**	**97,632**	**96,884**

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
2026-2027 BUDGET
SCHOLARSHIPS & TRUST/AGENCY FUND - FUND 82

	2024-2025 Actuals	2025-2026 Actuals (Unaudited)	2026-2027 Proposed Budget
BEGINNING FUND BALANCE	377,988	397,741	369,131
ADJUSTMENTS TO BEGINNING FUND BALANCE	161	(161)	-
ADJUSTED BEGINNING FUND BALANCE	**378,148**	**397,580**	**369,131**
REVENUE			
FEDERAL REVENUE			
Federal Scholarship Funds	23,835	7,879	6,504
FEDERAL REVENUE TOTAL	**23,835**	**7,879**	**6,504**
LOCAL REVENUE			
Other Local Income	-		
Interest Income	13,715	4,900	9,875
LOCAL REVENUE TOTAL	**13,715**	**4,900**	**9,875**
TOTAL ALL REVENUE	**37,549**	**12,779**	**16,379**
EXPENDITURES			
CLASSIFIED SALARIES			
2300 - Student Help, Hourly and Overtime	55	-	-
CLASSIFIED SALARIES TOTAL	**55**	**-**	**-**
STAFF BENEFITS			
3300 - Social Security - OASDI/Medicare	4	-	-
3500 - Unemployment Insurance	0	-	-
3600 - Workers' Compensation Insurance	1	-	-
3900 - OPEB-Non Inst	0	-	-
STAFF BENEFITS TOTAL	**6**	**-**	**-**
BOOKS, SUPPLIES AND MATERIALS			
4500 - Non-Instructional Supplies	385	-	
BOOKS, SUPPLIES AND MATERIALS TOTAL	**385**	-	-
CONTRACT SERVICES AND OPERATING EXPENSES			
5080 - Federal Scholarship Awards	17,512	8,088	15,000
CONTRACT SERVICES AND OPERATING EXPENSES TOTAL	**17,512**	**8,088**	**15,000**
OTHER OUTGO			
7300 - Contribution to Fund 79		33,140	-
7500 - Scholarships	-	-	-
7600 - Other Payments to/for Students	-	-	-
OTHER OUTGO TOTAL	**-**	**33,140**	**-**
TOTAL EXPENDITURES	**17,957**	**41,227**	**15,000**
NET CHANGE TO FUND BALANCE	**19,592**	**(28,449)**	**1,379**
RESERVE FOR CONTINGENCIES [1]	397,741	369,131	370,510
TOTAL ENDING BALANCE	**397,741**	**369,131**	**370,510**

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.

DISTRICT'S ASSESSED VALUE PER FISCAL YEAR

Fiscal Year		District's Assessed Value
2016-17	$	97,932,349,284
2017-18 *	$	104,654,417,113
2018-19 *	$	111,035,258,051
2019-20 *	$	119,378,998,673
2020-21 *	$	127,001,474,079
2021-22 *	$	131,132,523,739
2022-23 *	$	139,366,017,864
2023-24 *	$	147,964,914,153
2024-25 *	$	158,054,162,126
2025-26 *	$	164,554,605,924

** Source: KNN Advisors*

TAX REVENUE ANTICIPATION NOTES ISSUED*

Fiscal Year	Amount	Interest Rate	Issue Date
2004-05	4,155,000	2.25%	7/1/2004
2005-09	N/A	N/A	N/A
2009-10	14,775,000	1.25%	7/1/2009
2010-11	8,850,000	2.00%	7/1/2010
2011-12	17,000,000	2.00%	7/1/2011
2011-12	10,000,000	2.00%	3/1/2012
2012-13	10,000,000	2.00%	7/1/2012
2012-13	17,000,000	2.00%	12/1/2012
2013-26	N/A	N/A	N/A
2026-27		Not Anticipated	

Budget Development Criteria

The 2026-27 budget reflects the continuing goals identified by El Camino College.

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

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

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

1. Maintaining current level of revenue produced for the District, I.E., achieving FTES target, outreach activities, grant development.

2. Directly impacting institutional effectiveness outcomes.

3. Maintaining the integrity of a program.

4. Fulfilling legal mandate requirements.

5. Recognizing all District employees as valued professionals.

Planning and Budgeting Committee

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

Responsibilities

General

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

Planning

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

Budgeting

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

Communication

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

Strategic Initiatives

El Camino College Strategic Plan 2026-27

The 2026-27 budget reflects the mission and strategic initiatives identified by El Camino College.

College Mission Statement:

El Camino College is equity-focused and partners with its diverse communities to provide student-centered learning, career development, and lifelong enrichment.

Strategic Initiatives

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

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

B. **Student Success & Support**
   Strengthen the quality of educational and support services to close equity gaps and empower student learning, success and self-advocacy.

C. **Collaboration**
   Maintain an effective process of collaboration and collegial consultation with regard to the planning, budgeting, implementation and evaluation of college programs and processes.

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

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

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

Budgeted Positions - All Funds Area 01- Presidents Office				
Position Description	Division 5000 -- Presidents Office	Division 5200 -- Marketing & Communications	Division 6400 -- Community Advancement	Grand Total
ADMINISTRATIVE ASSISTANT I			2.00	**2.00**
ADMINISTRATIVE ASSISTANT II		1.00	1.00	**2.00**
ASSISTANT DIRECTOR, MARKETING OPERATIONS		1.00		**1.00**
CLERICAL ASSISTANT	1.00			**1.00**
CONF ADMIN ASSISTANT I	1.00			**1.00**
DEAN			1.00	**1.00**
DIGITAL MEDIA & COMMUNICATIONS COORDINATOR		1.00		**1.00**
DIGITAL MEDIA & DESIGN SPECIALIST		2.00		**2.00**
DIR FOUNDATION FINANCES	1.00			**1.00**
DIRECTOR, CONTRACT EDUCATION			1.00	**1.00**
DIRECTOR, PUBLIC INFORMATION AND GOVERNMENT RELATIONS		1.00		**1.00**
DIRECTOR, SMALL BUSINESS DEVELOPMENT CENTER			1.00	**1.00**
EXECUTIVE AST TO SUPERINTENDENT/PRESIDENT AND OFFICE MANAGER	1.00			**1.00**
EXECUTIVE DIRECTOR, FOUNDATION	1.00			**1.00**
EXECUTIVE DIRECTOR, MARKETING & COMMUNICATION		1.00		**1.00**
MEMBER BOARD OF TRUSTEES	5.00			**5.00**
PRESIDENT	1.00			**1.00**
PRODUCTION COORDINATOR		1.00		**1.00**
PROJECT SPECIALIST	1.00		1.00	**2.00**
SENIOR CLERICAL ASSISTANT			1.00	**1.00**
WEB MASTER		1.00		**1.00**
Grand Total	**12.00**	**9.00**	**8.00**	**29.00**

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

Budgeted Positions - All Funds
Area 03 - VP Academic Affairs

Position Description	V.P. Academic Affairs	Business, Design, and Applied Technology	Behavioral & Social Sciences	Arts, Media, and Entertainment	Humanities	Kinesiology, Athletics, and Public Safety	Health Care Sciences	Library Academic Support	Institutional Effectiveness	Science, Engineering & Math	Grand Total
ACADEMIC ADMINISTRATIVE ASSISTANT		2.00	1.00	1.00	1.00	2.00	1.00	1.00		2.00	**11.00**
ACCOMPANIST-PIANO				1.00							**1.00**
ADMINISTRATIVE ASSISTANT I		1.00									**1.00**
ADMINISTRATIVE ASSISTANT II										1.00	**1.00**
ADMINISTRATIVE CLERK	1.00		1.00		1.00						**3.00**
AFT F/T		42.00	42.50	17.00	46.00	13.00	15.00	1.00		72.00	**248.50**
ASSOCIATE DEAN		1.00	1.00		1.00			1.00			**4.00**
ASSOCIATE DEAN PUBLIC SAFETY						1.00					**1.00**
ASSOCIATE DEAN SCIENCE ENGINEERING & MATHEMATICS										1.00	**1.00**
ASST TO VICE PRESIDENT	1.00										**1.00**
ATHLETIC & PE ATTENDANT						3.00					**3.00**
ATHLETIC SPECIALIST						1.00					**1.00**
ATHLETIC STUDENT SERVICES ADVISOR						1.00					**1.00**
ATHLETIC TRAINER						2.00					**2.00**
BUDGET SPECIALST		1.00									**1.00**
CHIEF OF POLICE AND DIRECTOR OF PUBLIC SERVICES		1.00									**1.00**
CLERICAL ASSISTANT		1.00	1.00				1.00				**3.00**
COSMETOLOGY TECHNICIAN		2.00									**2.00**
COSTUME TECHNICIAN				1.00							**1.00**
CURRICULUM SPECIALIST	1.00										**1.00**
DEAN			1.00		1.00			1.00		1.00	**4.00**
DEAN ACADEMIC AFFAIRS										1.00	**1.00**
DEAN ARTS MEDIA & ENTERTAINMENT				1.00							**1.00**
DEAN BUSINESS DESIGN & APPLIED TECHNOLOGY		1.00									**1.00**
DEAN HEALTH CARE							1.00				**1.00**
DEAN KINESIOLOGY ATHLETICS & PUBLIC SAFETY						1.00					**1.00**
DIGITAL MEDIA PRODUCER								1.00			**1.00**
DIRECTOR, ATHLETICS						1.00					**1.00**
DIRECTOR, COMMUNITY EDUCATION C1								1.00			**1.00**
DIRECTOR, GALLERY & MUSEUM PROGRAMMING				1.00							**1.00**
DIRECTOR, INSTITUTIONAL RESEARCH & PLANNING									1.00		**1.00**
DIRECTOR, MESA PROGRAM AND STEM CENTER										1.00	**1.00**
DIRECTOR, NURSING							1.00				**1.00**
DUAL ENROLLMENT COORDINATOR-SUPERVISOR								1.00			**1.00**
ENROLLMENT DATA ANALYST	1.00										**1.00**
ESL COORDINATOR								1.00			**1.00**
EVENT SPECIALIST				1.00							**1.00**
FACULTY COORDINATOR					1.00			1.00			**2.00**
FINE ARTS TECHNICAL SPECIALIST				1.00							**1.00**
INDUSTRIAL EQUIP TECH		2.00									**2.00**
INDUSTRY & TECHNOLOGY TECHNICAL SUPERVISOR		1.00									**1.00**
INSTRUCTIONAL DESIGNER								1.00			**1.00**
JOB PLACEMENT SPECIALIST		1.00									**1.00**
LAB TECHNICIAN I				1.00							**1.00**
LAB TECHNICIAN II										9.00	**9.00**
LEARNING MANG SYS SPECIAL								1.00			**1.00**
LIBRARIAN								6.00			**6.00**
LIBRARY & LEARNING RESOURCES SPECIALIST								6.00			**6.00**
LIBRARY & LEARNING RESOURCES TECHNICIAN I				1.00				1.00			**2.00**
LIBRARY & LEARNING RESOURCES TECHNICIAN II								2.00			**2.00**
PLANNING ANALYST									1.00		**1.00**
PROFESSIONAL DEVELOPMENT SPECIALIST								2.00			**2.00**
PROGRAM COORDINATOR								3.00			**3.00**
PROJECT MANAGER		1.00									**1.00**
PROJECT SPECIALIST	1.00	1.00						1.00			**3.00**
RESEARCH ANALYST								1.00	1.00		**2.00**
RESEARCH TECHNICIAN									1.00		**1.00**
SENIOR ATHLETIC TRAINER						1.00					**1.00**
SENIOR CLERICAL ASSISTANT		1.00		1.00	1.00	1.00				2.00	**6.00**
SPORT INFO SPECIALIST						1.00					**1.00**
STUDENT SERVICES TECHNICIAN								1.00		1.00	**2.00**
STUDENT SUCCESS COORD - Monthly								2.00			**2.00**
THEATRE OPERATIONS MANAGER				1.00							**1.00**
THEATRE TECHNICIAN				3.00							**3.00**
TICKET OFFICE COORDINATOR				1.00							**1.00**
TOOLROOM AND INDUSTRIAL EQUIPMENT MAINTENANCE TECHNICIAN		5.00									**5.00**
USER SUPPORT TECHNICIAN								1.00			**1.00**
VICE PRESIDENT	1.00										**1.00**
Grand Total	**6.00**	**64.00**	**47.50**	**32.00**	**52.00**	**28.00**	**19.00**	**37.00**	**4.00**	**91.00**	**380.50**

Budgeted Positions - All Funds
Area 04 -- VP Equity & Student Services

Position Description	Student Equity & Acheivement	Student Support Services Div.	VP-STUDENT SERVICES	Enrollment Services	Counseling/Student Success Div	Workforce Readiness & Student Life	Financial Aid & Basic Needs	Grand Total
ACADEMIC RECORDS EVALUATOR	1.00			7.00				**8.00**
ACCOUNTING ASSISTANT II						1.00		**1.00**
ACCOUNTING OFFICER	1.00			2.00				**3.00**
ADMINISTRATIVE ASSISTANT I				1.00				**1.00**
ADMINISTRATIVE ASSISTANT II	1.00	3.00		1.00	1.00	2.00		**8.00**
ADMINISTRATIVE CLERK	1.00			1.00	1.00			**3.00**
ADMISSIONS & RECORDS SPECIALIST				4.00				**4.00**
ADMISSIONS & RECORDS SUPV				1.00				**1.00**
ADMISSIONS & RECORDS TECHNICIAN II			2.00	2.00				**4.00**
AFT F/T	1.00	6.00		1.00				**8.00**
ASSESSMENT SPECIALIST				1.00				**1.00**
ASSISTANT DIRECTOR, EOP&S/CalWORKS		1.00						**1.00**
ASSISTANT DIRECTOR, FINANCIAL AID				1.00				**1.00**
ASSISTIVE COMPUTER TECHNOLOGY SPECIALIST		1.00						**1.00**
ASSOCIATE DEAN OF COUNSELING AND STUDENT SUCCESS	1.00							**1.00**
ASST TO VICE PRESIDENT			1.00					**1.00**
CLERICAL ASSISTANT					1.00			**1.00**
COUNSELOR	10.00	8.00		2.00	21.00	4.00		**45.00**
DEAN	1.00	1.00			1.00			**3.00**
DEAN OF STRATEGIC ENROLLMENT SERVICES				1.00				**1.00**
DEAN OF STUDENT SERVICES			1.00					**1.00**
DIR HBCU TRANSFER PATHWAY					1.00			**1.00**
DIR STUDENT DISABILITY SV		1.00						**1.00**
DIR TUTORING & ACADEMIC S				1.00				**1.00**
DIR VETERAN SERVICES	1.00							**1.00**
DIRECTOR GRANTS DEVELOPMENT & MANAGEMENT			1.00					**1.00**
DIRECTOR, EOP&S/CalWORKS		1.00						**1.00**
DIRECTOR, OUTREACH & ENGAGEMENT			1.00	1.00				**2.00**
DIRECTOR, STUDENT EQUITY & ACHIEVEMENT C1	1.00							**1.00**
DIRECTOR, STUDENT FINANCIAL SERVICES				1.00				**1.00**
DIRECTOR, STUDENT LIFE & DEVELOPMT						1.00		**1.00**
FACULTY COORDINATOR					1.00			**1.00**
FINANCIAL AID ADVISOR				10.00			1.00	**11.00**
FINANCIAL AID ASSISTANT		1.00		3.00				**4.00**
GRANTS MANAGER			1.00					**1.00**
INSTRUTIONAL SERVICES ADVISOR - DSPS		2.00						**2.00**
NURSE F/T		2.00						**2.00**
OPERATIONS OFFICER F1 VIS				1.00				**1.00**
PROGRAM COORD - SSS STEM	1.00							**1.00**
PROGRAM COORDINATOR	1.00	1.00		2.00	2.00			**6.00**
PROGRAM DIRECTOR TRIO		1.00						**1.00**
PROJECT SPECIALIST	1.00	1.00						**2.00**
REGISTRAR				1.00				**1.00**
RESEARCH ANALYST	1.00							**1.00**
SENIOR CLERICAL ASSISTANT		1.00						**1.00**
SIGN LANGUAGE INTERPRETER		3.00						**3.00**
SPECIAL RESOURCE CENTER SUPERVISOR		1.00						**1.00**
STUDENT ACTIVITIES ADVISOR						2.00		**2.00**
STUDENT HEALTH SERVICES TECHNICIAN		2.00						**2.00**
STUDENT HEALTH SERVICES TECHNICIAN II		1.00						**1.00**
STUDENT SERVICES ADVISOR	6.00	4.00			1.00			**11.00**
STUDENT SERVICES SPECIALIST	7.00	3.00	2.00	4.00			1.00	**17.00**
STUDENT SERVICES TECHNICIAN	2.00	3.00				1.00		**6.00**
STUDENT SUCCESS COORD - Monthly	9.00	4.00					1.00	**14.00**
SYSTEMS PROGRAMMER	1.00			1.00				**2.00**
VICE PRESIDENT			1.00					**1.00**
Grand Total	**48.00**	**52.00**	**10.00**	**50.00**	**30.00**	**11.00**	**3.00**	**204.00**

Budgeted Positions - All Funds
Area 05 -- VP Administrative Services

Position Description	Facilities/Planning/Services	Administrative Services	Campus Police Department	Fiscal Services	Information Technology Services	Purchasing & Procurement Services	Risk Management	Auxiliary Services	Grand Total
ACCOUNTANT				1.00					**1.00**
ACCOUNTING ASSISTANT II				2.00					**2.00**
ACCOUNTING ASSISTANT III				2.00					**2.00**
ACCOUNTING OFFICER				2.00					**2.00**
ACCOUNTING TECHNICIAN				2.00					**2.00**
ACCOUNTING TECHNICIAN II				2.00					**2.00**
ACCOUNTS PAYABLE TECHNICIAN				1.00					**1.00**
ADA COMPLIANCE OFFICER							1.00		**1.00**
ADMINISTRATIVE ASSISTANT II	1.00		1.00	1.00	1.00	1.00		1.00	**6.00**
ADMINISTRATIVE CLERK			1.00						**1.00**
APPLICATIONS DEVELOPMENT SUPERVISOR					1.00				**1.00**
ASSISTANT DIRECTOR, FISCAL SERVICES				1.00					**1.00**
ASST DIR FACILITIES OPERA	1.00								**1.00**
ASST TO VICE PRESIDENT		1.00							**1.00**
AUDIO VISUAL TECHNICIAN					2.00				**2.00**
AUTO & EQUIPMENT MECHANIC	1.00								**1.00**
BOND FISCAL AGENT				1.00					**1.00**
BOND PROJECT MANAGER	1.00								**1.00**
BOOKSTORE GENERAL MERCHANDISE BUYER								1.00	**1.00**
BUDGET ANALYST				1.00					**1.00**
BUILDING AUTO SYSTEMS TEC	1.00								**1.00**
BUSINESS SYSTEMS ANALYST					1.00				**1.00**
BUYER						3.00			**3.00**
CAMPUS POLICE OFFICER			10.00						**10.00**
CAMPUS POLICE SERGEANT			2.00						**2.00**
CAMPUS SECURITY & ACCESS TECHNICIAN			1.00						**1.00**
CARPENTER	1.00								**1.00**
CHIEF TECHNOLOGY OFFICER					1.00				**1.00**
CLEARY ACT COMP COORD			1.00						**1.00**
CLERK CASHIER				2.00					**2.00**
COMPUTER SYS SUPPORT TECHNICIAN					7.00				**7.00**
CUSTODIAL SUPERVISOR	1.00								**1.00**
CUSTODIAN	42.00								**42.00**
DIRECTOR OF AUXILIARY SERVICES								1.00	**1.00**
DIRECTOR OF FISCAL SERVICES				1.00					**1.00**
DIRECTOR, INFORMATION TECHNOLOGY SERVICES					1.00				**1.00**
DIRECTOR, PROCUREMENT SERVICES						1.00			**1.00**
DIRECTOR, WORKPLANCE SAFETY & RISK MANAGEMENT							1.00		**1.00**
ELECTRICIAN	2.00								**2.00**
EXECUTIVE DIRECTOR FACILITIES PLAN, OPERATION & CONSTRUCTION	1.00								**1.00**
FACILITIES PROGRAM SPEC								1.00	**1.00**
FACILITIES TRADES & MAINTENANCE MANAGER	1.00								**1.00**
FINANCIAL ANALYST				1.00					**1.00**
GROUNDS SUPERVISOR	1.00								**1.00**
GROUNDSKEEPER-GARDNER I	4.00								**4.00**
GROUNDSKEEPER-GARDNER II	3.00								**3.00**
HEATING & A/C MECHANIC	3.00								**3.00**
HELP DESK CONSULTANT					3.00				**3.00**
INFO SYST TECH SPECIALIST					1.00				**1.00**
INFORMATION SECURITY OFFICER					1.00				**1.00**
LEAD LOCKSMITH	1.00								**1.00**
LEAD MAIL AND MATERIAL HAND	1.00								**1.00**
LEAD WORKER - SYSTEMS	1.00								**1.00**
LIBRARIAN	1.00								**1.00**
MAIL AND MATERIAL HANDLER	2.00								**2.00**
NETWK SUPPORT SUPERVISOR					1.00				**1.00**
NETWORK TECHNICIAN					2.00				**2.00**
OPERATIONS SUPERVISOR	2.00								**2.00**
PAYROLL MANAGER				1.00					**1.00**
PAYROLL SPECIALIST				1.00					**1.00**
PAYROLL TECHNICIAN				4.00					**4.00**
PLUMBER	2.00								**2.00**
POLICE OFFICER TRAINEE			3.00						**3.00**
POOL MAINTENANCE TECH	1.00								**1.00**
POSITION CONTROL SPECIALIST				1.00					**1.00**
PRODUCTION COORDINATOR								1.00	1.00
PROGRAMMER ANALYST					4.00				**4.00**
PUBLIC SAFETY DISPATCHER			4.00						**4.00**
S&H/WORKER'S COMP TECH							1.00		**1.00**
SKILLED TRADES ASSISTANT	1.00								**1.00**
SKILLED TRADES WORKER	1.00								**1.00**
SR NETWORK SYSTEM ADMINSTRATOR					3.00				**3.00**
STUDENT BUSINESS OFFICE SUPERVISOR				1.00					**1.00**
TECHNICAL SERVICES SUPERVISOR					1.00				**1.00**
TELECOMMUNICATIONS TECHNICIAN					1.00				**1.00**
UTILITY WORKER	5.00								**5.00**
VICE PRESIDENT		1.00							**1.00**
Grand Total	**82.00**	**2.00**	**23.00**	**28.00**	**31.00**	**5.00**	**3.00**	**5.00**	**179.00**

Budgeted Positions - All Funds
Area 06 -- District-Wide Costs

Position Description	District-Wide Costs	Grand Total
ASSISTANT DIRECTOR, FOUNDATION	1.00	**1.00**
FOUNDATION DEVELOPMENT OFFICER	1.00	**1.00**
PROGRAM COORDINATOR	1.00	**1.00**
Grand Total	**3.00**	**3.00**

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

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY 2025-26 Budget	Change from 2025-26 to 2026-27	FY 2026-27 Estimated Budget
8120	Higher Education Act	7621	Federal Work Study	Federal	$ 600,000	$ 403,589	$ 1,003,589
8140	TANF/Temp Asst for Needy Fam.	6405	TANF	Federal	$ 84,645	$ (4,645)	$ 80,000
8140	TANF/Temp Asst for Needy Fam.	6408	DPSS	Federal	$ 120,265	$ (30,265)	$ 90,000
8170	VTEA-Vocational&TechED Act	1102	VTEA Administration	Federal	$ 961,959	$ (41,780)	$ 920,179
8190	Other Federal Revenues	1214	Teacher Preparation Pipeline	Federal	$ 127,428	$ (68,707)	$ 58,721
8190	Other Federal Revenues	1221	CA Ed Pathway PSSS	Federal	$ 75,000	$ (14,000)	$ 61,000
8190	Other Federal Revenues	1924	TSA Officer Education-SBG	Federal	$ 10,134	$ (10,134)	$ -
8190	Other Federal Revenues	2652	WINGS-Warrior Initiative	Federal	$ 608,362	$ (608,362)	$ -
8190	Other Federal Revenues	6105	VRC-Veterans Ed Outreach	Federal	$ 506,822	$ (239,131)	$ 267,691
8190	Other Federal Revenues	6107	Annual Reporting Fee	Federal	$ 28,650	$ (2,401)	$ 26,249
8190	Other Federal Revenues	6445	California Apprenticeship Init	Federal	$ -	$ 35,000	$ 35,000
8190	Other Federal Revenues	6486	Foster Care Ed	Federal	$ 34,517	$ -	$ 34,517
8190	Other Federal Revenues	7426	SSBCI-St Small Bus Credit Init	Federal	$ 30,000	$ 81,167	$ 111,167
8190	Other Federal Revenues	7436	CalSEA Project	Federal	$ 4,000,000	$ (1,328,637)	$ 2,671,363
8190	Other Federal Revenues	7442	IDRC AI Small Mfg	Federal	$ 500,000	$ (5,142)	$ 494,858
8190	Other Federal Revenues	7633	CalFresh Outreach Program	Federal	$ -	$ 76,175	$ 76,175
8193	Miscellaneous Federal Revenue	6459	Terminal Island-Welding	Federal	$ 224,880	$ (11,585)	$ 213,295
8199	Federal Grant Income	2153	SEEDS NSF grant	Federal	$ 235,131	$ 112,386	$ 347,517
8199	Federal Grant Income	2183	MESA UCLA CEED	Federal	$ 20,617	$ (20,617)	$ -
8199	Federal Grant Income	2651	Workforce Innovation & Opportu	Federal	$ 43,566	$ 95,595	$ 139,161
8199	Federal Grant Income	3185	TRIO - SSS	Federal	$ 272,364	$ 153,843	$ 426,207
8199	Federal Grant Income	3186	TRIO - STEM	Federal	$ 272,364	$ 165,340	$ 437,704
8199	Federal Grant Income	6204	MediCal Administrative Activit	Federal	$ 42,917	$ -	$ 42,917
8199	Federal Grant Income	6427	Small Bus. Admin	Federal	$ 455,654	$ (180,654)	$ 275,000
8199	Federal Grant Income	6495	CESMII -SM Workforce Developme	Federal	$ 50,000	$ 50,000	$ 100,000
8199	Federal Grant Income	6523	CSU Monterey Bay -NSF Partners	Federal	$ 127,776	$ (127,776)	$ -
8199	Federal Grant Income	7435	CASCADE Grant	Federal	$ 142,763	$ (105,712)	$ 37,051
8199	Federal Grant Income	7449	CA SMLP	Federal	$ 1,271,574	$ (438,415)	$ 833,159
8199	Federal Grant Income	7643	Warriors Resource Program	Federal	$ 285,000	$ (125,194)	$ 159,806
8620	Categorical Apportionments	1006	SEA Program	State	$ 9,519,133	$ (436,359)	$ 9,082,774
8620	Categorical Apportionments	1007	LGBTQ+	State	$ 414,999	$ (151,690)	$ 263,309
8620	Categorical Apportionments	1008	Asn Amrcn Stdnt Achvt Prg MANA	State	$ 306,631	$ (150,870)	$ 155,761
8620	Categorical Apportionments	1009	Strong Workforce Program	State	$ 2,702,936	$ (1,290,350)	$ 1,412,586
8620	Categorical Apportionments	1220	Transfer Ed & Articulation	State	$ -	$ 7,963	$ 7,963
8620	Categorical Apportionments	1240	CCC Equitable Placemt (AB1705)	State	$ 652,377	$ (500,912)	$ 151,465
8620	Categorical Apportionments	1414	Common Course Numbering	State	$ 897,878	$ (54,222)	$ 843,656
8620	Categorical Apportionments	1415	Zero Textbook Cost ZTC grant	State	$ 308,473	$ (1,939)	$ 306,534
8620	Categorical Apportionments	1416	Zero Textbook Cost one-time	State	$ 94,617	$ (64,270)	$ 30,347
8620	Categorical Apportionments	1417	ZTC-Social Justice	State	$ 360,497	$ (13,742)	$ 346,755
8620	Categorical Apportionments	2217	Nursing Grant	State	$ 146,787	$ (146,787)	$ -
8620	Categorical Apportionments	2221	RNI-Rebuilding Nursing Infrast	State	$ 1,150,000	$ (507,970)	$ 642,030
8620	Categorical Apportionments	2650	Library Services Platform	State	$ -	$ 42,366	$ 42,366
8620	Categorical Apportionments	2653	Credit for Prior Learning	State	$ 50,000	$ (50,000)	$ -
8620	Categorical Apportionments	3101	DSPS	State	$ 3,583,152	$ (107,777)	$ 3,475,375
8620	Categorical Apportionments	3105	Access-Print & Electronic Info	State	$ 22,265	$ (10,897)	$ 11,368
8620	Categorical Apportionments	3106	Deaf & Hard of Hearing	State	$ 9,552	$ 288,625	$ 298,177
8620	Categorical Apportionments	4700	EOPS	State	$ 3,466,548	$ (226,603)	$ 3,239,945
8620	Categorical Apportionments	4720	NEXTUP	State	$ 757,137	$ (9,928)	$ 747,209
8620	Categorical Apportionments	4750	EOPS CARE	State	$ 906,916	$ 49,452	$ 956,368
8620	Categorical Apportionments	5009	EEO Best Practices-One Time	State	$ 61,866	$ (28,682)	$ 33,184
8620	Categorical Apportionments	5010	Equal Employment Opportunity	State	$ 403,420	$ 22,078	$ 425,498
8620	Categorical Apportionments	5012	Campus Safety Sexual Assault P	State	$ 1,050	$ (1,050)	$ -
8620	Categorical Apportionments	6009	Student Support Block Grant	State	$ 847,129	$ (18,186)	$ 828,943
8620	Categorical Apportionments	6111	AB19Calif. College Promise Grt	State	$ 3,126,060	$ (263,442)	$ 2,862,618
8620	Categorical Apportionments	6222	Puente Project	State	$ 329,589	$ (329,589)	$ -
8620	Categorical Apportionments	6231	Dreamer Resource Liaison Spprt	State	$ 161,790	$ (145,789)	$ 16,001
8620	Categorical Apportionments	6233	Dream Resource Center Emergenc	State	$ 171,882	$ (46,304)	$ 125,578
8620	Categorical Apportionments	6406	CalWORKs	State	$ 925,408	$ (3,644)	$ 921,764
8620	Categorical Apportionments	6412	Career Technical Education	State	$ 267	$ (267)	$ -
8620	Categorical Apportionments	6486	Foster Care Ed	State	$ 69,912	$ -	$ 69,912
8620	Categorical Apportionments	6493	Resource Family Approval Train	State	$ -	$ 31,052	$ 31,052
8620	Categorical Apportionments	6495	CESMII -SM Workforce Developme	State	$ -	$ 100,000	$ 100,000
8620	Categorical Apportionments	6902	Health Services-Mental Health	State	$ 464,036	$ (25,901)	$ 438,135
8620	Categorical Apportionments	7402	Adult Ed Block Grant CAEP	State	$ 639,156	$ 170,029	$ 809,185
8620	Categorical Apportionments	7404	Adult Ed Healthcare Focused Vo	State	$ 257,777	$ 41,611	$ 299,388
8620	Categorical Apportionments	7606	Student Spprt Svc-UMOJA	State	$ -	$ 48,360	$ 48,360
8620	Categorical Apportionments	7628	BFAP Admin-SFAA	State	$ 1,835,590	$ (1,674,749)	$ 160,841
8620	Categorical Apportionments	7633	CalFresh Outreach Program	State	$ 68,609	$ 88,451	$ 157,060
8620	Categorical Apportionments	7634	Retention & Enroll Outrch-SB85	State	$ 442,929	$ (153,722)	$ 289,207
8620	Categorical Apportionments	7637	Basic Needs Centers	State	$ 1,603,486	$ 59,513	$ 1,662,999
8620	Categorical Apportionments	7638	Student Food & Housing Support	State	$ 598,655	$ (60,564)	$ 538,091
8620	Categorical Apportionments	8345	AB178-SystmwdTech&DataSecurity	State	$ 175,000	$ -	$ 175,000
8620	Categorical Apportionments	8551	Prof Development - Restricted	State	$ 11,197	$ (9,898)	$ 1,299
8620	Categorical Apportionments	8558	CRPP-CulturallyResponsivePedag	State	$ 127,565	$ (127,565)	$ -

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

Account Number	Programs	Department #	Department Description	Federal, State, Local or Contributions	FY 2025-26 Budget	Change from 2025-26 to 2026-27	FY 2026-27 Estimated Budget
8620	Categorical Apportionments	6902	Mental Health Program	State		$ 431,305	$ 431,305
8650	Reimbursed Categorical Program	1010	Strong Workforce Pgm- Regional	State	$ 828,066	$ 71,934	$ 900,000
8650	Reimbursed Categorical Program	1219	EducationFutures Initiative	State	$ 1,473	$ (1,473)	
8650	Reimbursed Categorical Program	1220	Transfer Ed & Articulation	State	$ 21,223	$ (21,223)	$ -
8650	Reimbursed Categorical Program	1409	Enhancing DS PD(CELL)	State	$ 60,747	$ 135,889	$ 196,636
8650	Reimbursed Categorical Program	1410	CELL Bio Lab Grant	State	$ 35	$ (35)	$ -
8650	Reimbursed Categorical Program	1411	Scaling Mastery Learning Grant	State	$ 832	$ (832)	$ -
8650	Reimbursed Categorical Program	1414	Common Course Numbering	State	$ 913,043	$ (867,207)	$ 45,836
8650	Reimbursed Categorical Program	1454	i3 Pilot Grant	State	$ 23,836	$ (23,836)	
8650	Reimbursed Categorical Program	2180	MESA Program	State	$ 1,153,882	$ 53,004	$ 1,206,886
8650	Reimbursed Categorical Program	2650	Library Services Platform	State	$ 19,778	$ (19,778)	$ -
8650	Reimbursed Categorical Program	6006	IEPI Innovation&Effectiveness	State	$ 3,356	$ (3,356)	$ -
8650	Reimbursed Categorical Program	6012	Stdnt Trnsfr Achvmnt Rfrm Act	State	$ 514,518	$ (129,901)	$ 384,617
8650	Reimbursed Categorical Program	6207	Education Planning Initiative	State	$ 14,041	$ (976)	$ 13,065
8650	Reimbursed Categorical Program	6222	Puente Project	State	$ 20,000	$ 233,470	$ 253,470
8650	Reimbursed Categorical Program	6227	Historically Blck Colleges/Uni	State	$ 3,896,099	$ (1,166,396)	$ 2,729,703
8650	Reimbursed Categorical Program	6232	NOVA Rising Scholars Network	State	$ 229,321	$ 15,325	$ 244,646
8650	Reimbursed Categorical Program	6249	RERP-Regional Equity Recovery	State	$ 52,529	$ (2,575)	$ 49,954
8650	Reimbursed Categorical Program	6434	CapitalInfusionProgram (Go Biz	State	$ 106,227	$ (106,227)	
8650	Reimbursed Categorical Program	7422	RSCCD-CTEDataUnlckd,TechAsstTr	State	$ 20,358	$ (20,358)	
8650	Reimbursed Categorical Program	7427	TAEP-Technical Assistance Exp	State	$ 358,490	$ (98,490)	$ 260,000
8650	Reimbursed Categorical Program	7443	APDP-Apprntship Pathways Demo	State	$ 99,000	$ (1,158)	$ 97,842
8650	Reimbursed Categorical Program	7444	CAI Digital Tech ApprenticePgm	State	$ 827,557	$ (692,557)	$ 135,000
8650	Reimbursed Categorical Program	7445	CAI-Bio-Flex Apprentice Pgm	State	$ 196,799	$ (196,799)	$ -
8650	Reimbursed Categorical Program	7446	IT-Flex Apprenticeship Grant	State	$ 202,772	$ (136,899)	$ 65,873
8650	Reimbursed Categorical Program	7447	CAI-New and Innovative Grant	State	$ 1,000,000	$ (1,000,000)	
8650	Reimbursed Categorical Program	7448	CA Smart Mfg Appr Prjct	State	$ 90,459	$ (90,459)	$ -
8650	Reimbursed Categorical Program	8110	COV19 Recovery Blk Grt 2022-23	State	$ 3,404	$ (3,404)	$ -
8650	Reimbursed Categorical Program	8556	IEPI leadership Development Aw	State	$ 166	$ (166)	$ -
8680	State Revenue -Lottery	1098	Restricted State Lottery	State	$ 1,386,973	$ 150,815	$ 1,537,788
8690	Other State Revenues/indirect	1223	IDRC Industry Driven Reg Coll	State	$ 499,200	$ (33,452)	$ 465,748
8690	Other State Revenues/indirect	1806	Shortened Courses COP	State	$ -	$ 9,231	$ 9,231
8690	Other State Revenues/indirect	6222	Puente Project	State	$ 125,000	$ (125,000)	
8690	Other State Revenues/indirect	7442	IDRC AI Small Mfg	State	$ -	$ 494,858	$ 494,858
8690	Other State Revenues/indirect	7606	Student Spprt Svc-UMOJA	State	$ 147,505	$ (76,677)	$ 70,828
8690	Other State Revenues/indirect	7676	HUNGER FREE CAMPUS	State	$ 10,496	$ (1,763)	$ 8,733
8699	other Misc State Rev	7623	LAEP-Learning-Aligned Empl Pr	State	$ 552	$ (552)	$ -
8851	Lease Contract-Pioneer Theater	8080	Parking Services	Local	$ -	$ 100,000	$ 100,000
8860	Interest And Investment Income	0000	Accounting Use Only	Local	$ -	$ 985,128	$ 985,128
8872	Community ED class fees	6401	Community Education	Local	$ 1,084,006	$ (512,007)	$ 571,999
8872	Community ED class fees	6402	El Camino Language AcademyECLA	Local	$ 105,045	$ (10,857)	$ 94,188
8876	Health Fees	6900	Student Health Services	Local	$ -	$ 1,275,428	$ 1,275,428
8876	Health Fees	6910	Health Fees-Fall Semester	Local	$ 527,000	$ (527,000)	$ -
8876	Health Fees	6920	Health Fees-Spring	Local	$ 552,000	$ (552,000)	$ -
8876	Health Fees	6930	Health Fees-Summer	Local	$ 209,000	$ (209,000)	$ -
8881	Parking Fees	8080	Parking Services	Local	$ -	$ 360,000	$ 360,000
8881	Parking Fees	8081	Parking Fees Permit Machines	Local	$ 143,362	$ (143,362)	$ -
8890	Other Local Income	1014	Stdnt Engagement Innovatn Grnt	Local	$ 7,900	$ (7,900)	
8890	Other Local Income	1212	LACOE - Head Start Teachers	Local	$ 97,669	$ (12,669)	$ 85,000
8890	Other Local Income	1413	NASA MITTIC Award	Local	$ 4,961	$ (4,961)	
8890	Other Local Income	5004	Intelecom Distribution	Local	$ 684,181	$ (684,181)	$ -
8890	Other Local Income	6108	2019 American Legion Grant	Local	$ 2,328	$ (2,328)	
8890	Other Local Income	6111	AB19Calif. College Promise Grt	Local	$ -	$ 165,000	$ 165,000
8890	Other Local Income	6112	SEM Grant Adult Learner-Focuse	Local	$ 30,000	$ (30,000)	$ -
8890	Other Local Income	6150	International Students	Local	$ 8,970	$ (3,934)	$ 5,036
8890	Other Local Income	6400	Community Advancement	Local	$ 538,320	$ (538,320)	$ -
8890	Other Local Income	6422	SBA Matching Funds- BH Chamber	Local	$ 48,585	$ (15,876)	$ 32,709
8890	Other Local Income	6431	SBDC Program Income	Local	$ 3,678	$ (149)	$ 3,529
8890	Other Local Income	6478	Cact CA Employee Training Pnl	Local	$ 1,539,354	$ (1,244,904)	$ 294,450
8890	Other Local Income	6493	Resource Family Approval Train	Local	$ 6,000	$ 25,052	$ 31,052
8890	Other Local Income	6900	Student Health Services	Local	$ 10,000	$ (10,000)	
8890	Other Local Income	6903	UCSF College Hlth Study	Local	$ 2,500	$ -	$ 2,500
8890	Other Local Income	6906	Public Health Institute	Local	$ 10,000	$ (7,500)	$ 2,500
8890	Other Local Income	7104	Ctr for Customized Training	Local	$ 43,684	$ 19,606	$ 63,290
8890	Other Local Income	7402	Adult Ed Block Grant CAEP	Local	$ -	$ 50,000	$ 50,000
8890	Other Local Income	7403	SB Adult School Subcontract	Local	$ 140,000	$ (140,000)	$ -
8890	Other Local Income	7410	AARP Foundation grant 18/19	Local	$ 5,000	$ (1,219)	$ 3,781
8890	Other Local Income	7411	BackToWork50+	Local	$ 50,425	$ 45,000	$ 95,425
8890	Other Local Income	7429	Arconic Foundation Grant	Local	$ -	$ -	$ -
8890	Other Local Income	7606	Student Spprt Svc-UMOJA	Local	$ 145,394	$ (26,206)	$ 119,188
8890	Other Local Income	7642	FinancialStability&Innovation	Local	$ 13,250	$ -	$ 13,250
8890	Other Local Income	8340	NACUBO	Local	$ 21,926	$ (21,926)	$ -
8890	Other Local Income	8559	REACH Grant	Local	$ 25,000	$ (5,000)	$ 20,000
8980	Contr. from FD11	8080	Parking Services	Contributions	$ 2,514,530	$ (414,530)	$ 2,100,000
8980	Contr. from FD11	8350	Technology Refresh	Contributions	$ 500,000	$ (500,000)	$ -
				Total Revenues Fd 12	$70,706,464	($13,680,563)	$57,025,901

COMPLIANCE WITH 50% LAW

District compliance for fiscal years 2017-18 through 2025-2026

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

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

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

Fiscal Year	Compliance Rate
2017-18	51.91%
2018-19	51.00%
2019-20	51.56%
2020-21	52.90%
2021-22	50.29%
2022-23	47.78%
2023-24	50.42%
2024-25	55.44%
2025-26*	54.85%

** See calculation at Annual 311 Report*

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

2017-18	1.56%
2018-19	2.71%
2019-20	3.26%
2020-21	0.00%
2021-22	5.07%
2022-23	6.56%
2023-24	8.22%
2024-25	1.07%
2025-26	2.30%
2026-27*	2.87%

**Statutory COLA: 2.87% discretionary COLA to fund Senate Bill 135 - Pregnancy Disability Leave under the PDLA Education Code for Academic Employees, which is 1.44%*

ENROLLMENT STUDENT COUNT

	Fall Enrollment	Spring Enrollment	Average Enrollment
2016-17	24,092	22,446	23,269
2017-18	24,349	22,932	23,641
2018-19	24,819	23,328	24,074
2019-20	24,271	21,969	23,120
2020-21	20,569	18,874	19,721
2021-22	19,869	17,083	18,476
2022-23	19,125	18,560	18,846
2023-24	21,968	19,545	20,756
2024-25	23,232	21,204	22,218
2025-26	21,490	21,078	21,218

ENROLLMENT FEES
1998-99 THROUGH PRESENT

1998-99	$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	$26 per unit, no maximum
2006-07	$26 per unit Fall Semester 2006 Fee decrease to $20/unit effective Winter 2007
2007-09	$20 per unit, no maximum
2009-11	$26 per unit, no maximum Fee increase effective Fall 2009 Semester
2011-12	$36 per unit, no maximum Fee increase effective Fall 2011 Semester
2012-present	$46 per unit, no maximum Fee increase effective Summer 2012 Semester

FEES - OTHER

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

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

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

STUDENT ACTIVITIES FEE sticker (optional)		
2000-01 through present	15.00	0.00

Parking Fee					
	Car	Rideshare	Motorcycle	California College Promise Grant	
2000-01	31.00	20.00	15.00	5.00	16.00
2001-02	32.00	20.00	15.00	10.00	17.00
2002-03	33.00	0.00	15.00	15.00	18.00
2003-04	34.00	0.00	20.00	20.00	19.00
2004 - 2020	35.00	0.00	20.00	20.00	20.00
March 2020 – 2024 [2]	None	0.00	0.00	None	None
2024-25	20.00	0.00	20.00	20.00	20.00
2025-26	35.00	0.00	35.00	20.00	20.00

[1] California College Promise Grant was formerly known as the Board of Governor's Grant (BOGG A, B and C).
[2] Parking fees suspended March 2020 due to COVID19 pandemic.

NON-RESIDENT TUITION FEE	Out-of-State per unit	International per unit	F-1 Visa Student Health Insurance per student
2016-17	242.00	242.00	685.50
2017-18	248.00	248.00	708.00
2018-19	270.00	270.00	697.50
2019-20	285.00	285.00	631.48
2020-21	342.00	342.00	631.48
2021-22	342.00	342.00	697.50
2022-23	342.00	342.00	697.50
2023-24	342.00	342.00	707.58
2024-25	366.00	366.00	735.78
2025-26	345.00	391.00	761.50

CLASS AUDIT FEE	1993-94 through present 15.00/unit

FULL-TIME FACULTY OBLIGATION

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

Fall Semester	Obligation	Actual	Percentage	Statewide Average of Faculty Replacement**
2016	342.60	359.90	60.26%	$76,209.00
2017	349.00	359.90	61.16%	$74,029.00
2018	341.00	346.82	59.40%	$77,063.00
2019	337.00	346.70	62.10%	$80,250.00
2020	320.00	335.00	64.40%	$82,754.00
2021	313.00	321.00	58.60%	$86,771.00
2022	336.00	332.20	58.70%	$87,151.00
2023	322.00	339.93	61.42%	$92,511.00
2024	303.00	334.90	56.68%	$97,855.00
2025 [1]	297.00	334.90	56.00%	$92,322.00
2026	319.00	n/a	n/a	$103,268.00

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

*** Based on second period apportionment report.*

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

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

LOTTERY REVENUE

On November 6, 1984, California voters approved Proposition 37, establishing the California State Lottery. Community college districts receive a proportional share of lottery revenues on a quarterly basis based on enrollment.

For allocation purposes, the California Department of Education uses Average Daily Attendance (ADA), which is derived from Full-Time Equivalent Student (FTES) data reported to the Chancellor's Office. Because the conversion between FTES and ADA is not one-to-one, the ADA used for lottery revenue distribution may differ slightly from the District's reported FTES.

Fiscal Year	Resident FTES	Non-Resident FTES	Total FTES	Lottery Revenue	Lottery Funds / FTES
2017-18	17,915	974	18,889	$ 2,892,661	$ 153.14
2018-19	19,030	1,037	20,067	$ 3,670,656	$ 182.92
2019-20	18,169	993	19,162	$ 3,726,817	$ 194.49
2020-21	14,779	637	15,355	$ 2,986,433	$ 194.49
2021-22	13,810	462	14,272	$ 3,694,735	$ 258.88
2022-23	13,810	562	14,372	$ 3,406,164	$ 237.00
2023-24	15,772	562	16,334	$ 4,067,166	$ 249.00
2024-25	15,772	562	16,334	$ 4,632,159	$ 283.59
2025-26*	17,448	550	17,998	$ 4,895,456	$ 272.00
2026-27				$ 5,016,118	$ 274.00

** Budgeted Revenues*

Professional Memberships 2026-27			
Organization	**Division/Department**	**Fund 11**	**Fund 12**
Accrediting Commission for Community and Junior Colleges	Presidents Office	$ 37,633	
Appa, the Association of Higher Education Facilities Office	Administrative Services	$ 1,955	
Association of Community College Trustees	Presidents Office	$ 9,007	
C.C.C.F.C.A.	Kinesiology, Athletics, and Public Safety	$ 300	
Ca Community Col Athletic Trainers Assoc	Kinesiology, Athletics, and Public Safety	$ 75	
California Community College Athletics Assoc	Presidents Office	$ 22,275	
California Community College Cross Country and Track Coach	Kinesiology, Athletics, and Public Safety	$ 420	
California Community College Men's Basketball Coaches Association	Kinesiology, Athletics, and Public Safety	$ 299	
California Community College Women's Volleyball Coaches Association	Kinesiology, Athletics, and Public Safety	$ 200	
California Police Chiefs Association	Campus Police Department		$ 600
CCCBCA	Kinesiology, Athletics, and Public Safety	$ 400	
Center for Collegiate Mental Health	Student Support Services Div.		$ 590
Community College League of California	Presidents Office	$ 39,002	
Diligent Corporation	Presidents Office	$ 17,500	
El Segundo Chamber of Commerce	Marketing & Communications	$ 140	
Liebert Cassidy Whitmore	Human Resources	$ 3,780	
National Association of Student Financial Aid Administrator	Enrollment Services		$ 3,740
NCMPR	Marketing & Communications	$ 1,625	
School Services of California	Administrative Services	$ 3,420	
Southern California Football Association	Kinesiology, Athletics, and Public Safety	$ 3,000	
Torrance Chamber of Commerce	Marketing & Communications	$ 625	
Western Assoc for College Admission	Counseling/Student Success Div	$ 60	
	Total	**$ 141,716**	**$ 5,610**

RETIREMENT CONTRIBUTION SCHOOL EMPLOYER RATES

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)	
Effective Period	**Rate**
2017-18	15.531%
2018-19	18.062%
2019-20	19.72%
2020-21	20.70%
2021-22	22.91%
2022-23	25.37%
2023-24	26.68%
2024-25	27.05%
2025-26	26.81%
2026-27	26.40%
STATE TEACHERS' RETIREMENT SYSTEM (STRS)	
Effective Period	**Rate**
2017- 2018	14.43%
2018-2019	16.28%
2019-2020	17.10%
2020-2021	16.15%
2021-2022	16.92%
2022-2023	19.10%
2023-2024	19.10%
2024-2025	19.10%
2025-2026	19.10%
2026-2027	19.10%

REVENUE LIMITS PER FUNDED FTES
FISCAL YEARS 2016-17 THROUGH 2025-2026

Fiscal Year	Revenue per Credit FTES	Revenue per Non-Credit FTES
2016-17	$ 5,005.75	$ 3,010.10
2017-18	$ 5,071.81	$ 3,049.82
2018-19	$ 3,882.00	$ 3,347.00
2019-20	$ 4,009.00	$ 3,381.00
2020-21	$ 4,009.00	$ 3,381.00
2021-22	$ 4,212.00	$ 3,552.00
2022-23	$ 4,737.00	$ 3,994.00
2023-24	$ 5,238.00	$ 4,417.00
2024-25	*$ 5,416.20	*$ 4,567.26
2025-26	$ 5,649.63	$ 4,764.11

Corrected 2024-25 Revenue per FTES rate

GLOSSARY

GLOSSARY OF FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOARD OF GOVERNORS - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

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

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

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

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

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

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

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

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

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

CAP - A maximum limit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.

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

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

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

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

REVENUE - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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