



TENTATIVE BUDGET

June 17, 2026

2026-27

El Camino Community College District

Office of the Superintendent/President June 17, 2026

EL CAMINO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES 2026-2027

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College Mission Statement

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

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Members of the Board of Trustees,

The Tentative Budget for the 2026-2027 fiscal year has been developed by the Vice President of Administrative Services and the Director of Fiscal Services, utilizing the most current information available, including proposals outlined in the Governor's May Revision.

The primary purpose of the Tentative Budget is to authorize the District to incur expenditures beginning July 1, 2026, in advance of the adoption of the Final Budget. It also serves as a preliminary financial plan, pending final budget approval on September 15, 2026. In accordance with state law, all California community college districts must adopt a tentative budget in June to ensure a balanced plan is in place by June 30. The Board of Trustees will participate in a Budget Workshop in early September to review updated projections and assumptions before final adoption.

This Tentative Budget includes an estimated beginning fund balance of \$50.7 million, with projected revenues at \$185.5 million and expenditures approximating \$187.4 million. Key assumptions include a 2.87% Cost-of-Living Adjustment (COLA) to the Student-Centered Funding Formula (SCFF), and a projected FTES average of 18,114.

The tentative budget also reflects recently negotiated salary and benefit increases, resulting in a projected deficit of \$1,841,920 for fiscal year 2026-2027. Over the coming months, the fiscal team and executive leadership will continue refining financial data and identifying adjustments needed to achieve a balanced budget for the upcoming fiscal year.

The District enters the fiscal year with a strong reserve balance, which will help mitigate potential risks associated with economic uncertainty and potential changes in state and federal policy which may impact our revenue.

In addition, the District's fiscal team is conducting a comprehensive review of financial processes to streamline operations, strengthen internal controls, and ensure the accuracy and integrity of our financial data. These efforts will support sound decision-making and enhance our multi-year financial planning efforts.

While we remain optimistic about the long-term sustainability of the District and our continued ability to serve students effectively, our financial outlook is dependent on several key factors. These include the realization of FTES projections from Academic Affairs, the receipt of full funding under Proposition 98 without a deficit factor or mid-year reductions, and the District's ongoing commitment to disciplined expenditure management.

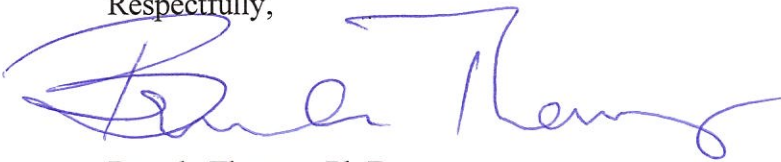
To support fiscal stability, the District will continue to implement key budget strategies, including the appropriate offsetting of eligible Fund 11 costs with Funds 12, 41, and 42; ongoing rightsizing and review of Fund 11 budgets; and regular monitoring of allocation spending and purchase order activity, with adjustments made based on actual trends. Should conditions worsen, additional measures may be required, such as across-the-board reductions or targeted adjustments to temporary non-contractual costs, faculty overload, and special assignments.

Importantly, these decisions will not be made in isolation. The Planning and Budget Committee (PBC) will continue to provide input and assist with implementing and monitoring the fiscal strategies outlined in this budget. All actions will move through the District's participatory governance structure to ensure transparency, alignment, and shared accountability. While the financial outlook remains cautiously optimistic, the District is taking a prudent and measured approach considering continued volatility in enrollment and State funding.

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

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

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FY 2026-27 Budget Development
Recommended Budget Assumptions

2026-27 Stand-Alone Budget

Estimated Revenues	\$ 185,570,411
Estimated Expenditures	<u>\$ 187,412,331</u>
Surplus / (Deficit)	\$ (1,841,920)

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

A. Organization

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

B. Unrestricted General Fund Budget Guidelines

1. Estimated Beginning Fund Balance = **\$ 50,721,006**

C. Estimated Revenue including Federal, State and Local Sources = \$ 185,570,410

1. General Apportionment revenue = **\$133,993,637** (3-year average of \$141,948,660 + 2.87% COLA, less Financial Aid Waivers of \$12,028,950)
2. Federal Revenue = **\$ 54,245**
3. Other State Revenue = **\$ 40,696,962**
4. Other Local Revenue = **\$10,825,566**

D. General Apportionment SCFF Revenue calculation is based on using a three-year average of 2026-27 projected FTES (18,114.16 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): 315**
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.) = **\$ 1,231,749**
- H. SRP Savings (Fund 11): (\$ 8,685,599)**
- I. SRP Annual Administration Costs to PARS: \$ 1,503,608**
- J. District Goal is to maintain at least a 52% compliance number for 50% Law Compliance.**
1. Districts are required to have at least 50% of qualifying Fund 11 Costs supporting Direct Instruction
- K. State Pension Contributions:**
1. Public Employee Retirement System (PERS) Rate Decreases by 0.41% to 26.40% = **(\$ 36,090.20)**
 2. State Teachers Retirement System (STRS) Rate remains the same at 19.100% = **\$ 0**
- L. Budget for Interfund Transfers Out from Fund 11 (Unrestricted General Fund) = \$ 6,003,000**
1. These are routine costs that are required to be reported in other funds but are supported by the Unrestricted General Fund.
 - a. **\$ 3,003,000** to Fund 12 (Restricted General Fund)
 - **\$ 2,503,000** for Parking Services
 - **\$ 500,000** for Technology Refresh
 - b. **\$ 3,000,000** to Fund 62 (Property & Liability Insurance)
- M. Budgeted Total 2026-27 Fund 11 Expenditures: \$ 187,412,331**
- N. Projected Surplus / (Deficit) Spending for 2025-26 Fiscal Year: \$ (1,841,920)**
- O. Projected Ending Fund Balance: \$ 48,879,086**
- P. Two-Months Operating Cash = \$31.2 million (16.67% of budgeted expenditures including Salaries and Benefits)**

**TENTATIVE BUDGET SUMMARY
ALL FUNDS
2026-27**

FUND	General Fund Unrestricted - Fund 11	General Fund Restricted - Fund 12	Strs/Pers Future Liabilities - Fund 16	Capital Outlay Projects - Fund 41	General Obligation Bond - Fund 42	Safety Training Center - Fund 49	Workers Comp Fund - Fund 61	Property And Liability Self-Insurance Fund - Fund 62
Beginning Balance	50,721,006	21,679,928	4,019,352	20,133,629	72,014,319	11,522,023	1,709,124	1,589,208
Revenue								
Federal	54,245	-	-	-	-	-	-	-
State	114,420,853	-	-	-	-	-	-	-
Local	71,095,313	-	-	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-	-	-
Total Revenue	185,570,411	66,610,922	92,771	852,999	1,650,257	241,858	3,600,000	3,000,000
Total Available Resources	236,291,417	88,290,850	4,112,123	20,986,628	73,664,576	11,763,881	5,309,124	4,589,208
Expenditures								
Academic Salaries	83,864,230	-	-	-	-	-	-	-
Classified Salaries	33,704,819	-	-	-	-	-	-	-
Staff Benefits	47,912,148	-	-	-	-	-	-	-
Supplies/Books	1,548,314	-	-	-	-	-	-	-
Other Operating Expenses	14,230,915	-	-	-	-	-	-	-
Capital Outlay	130,905	-	-	-	-	-	-	-
Transfers Out / Other Outgo	6,003,000	-	-	-	-	-	-	-
Total Expenditures	187,412,331	67,411,301	-	12,817,785	20,314,836	11,000,000	3,657,823	3,173,700
Board Required 6% Reserve	11,244,740	-	-	-	-	-	-	-
Reserve For Contingencies ⁽¹⁾	37,634,346	-	4,112,124	8,168,843	-	763,881	1,651,301	1,415,508
Legally Restricted Reserve	-	20,879,548	-	-	-	-	-	-
Committed Reserve	-	-	-	-	-	-	-	-
Unallocated / Uncommitted	-	-	-	-	-	-	-	-
Net Change to Fund Balance	(1,841,920)	(800,379)	92,771	(11,964,786)	(18,664,579)	(10,758,142)	(57,823)	(173,700)
Projected Ending Fund Balance	48,879,085	20,879,548	4,112,124	8,168,843	53,349,740	763,881	1,651,301	1,415,508

Dental Self-Insurance Fund - Fund 63	Post-Employment Benefits Irrevocable Trust Fund - Fund 69	Associated Student Body Fund - Fund 71	Student Representation Fees Fund - Fund 72	Student Financial Aid Fund - Fund 74	Auxiliary Services Fund - Fund 79	Student Organizations Fund - Fund 81	Scholarships & Trust/Agency Fund - Fund 82	Grand Total
87,069	37,179,138	1,846,749	295,339	2,536,351	8,522,506	116,016	412,704	234,384,461
-	-	-	-	-	-	-	-	54,245
-	-	-	-	-	-	-	-	114,420,853
-	-	-	-	-	-	-	-	71,095,313
778,566	139,853	681,362	158,107	59,186,742	937,714	38,185	24,160	185,570,411
865,635	37,318,991	2,528,111	453,446	61,723,093	9,460,220	154,201	436,864	419,954,872
-	-	-	-	-	-	-	-	83,864,230
-	-	-	-	-	-	-	-	33,704,819
-	-	-	-	-	-	-	-	47,912,148
-	-	-	-	-	-	-	-	1,548,314
-	-	-	-	-	-	-	-	14,239,915
-	-	-	-	-	-	-	-	139,905
-	-	-	-	-	-	-	-	6,003,000
803,574	440,583	510,352	130,057	60,354,724	1,527,721	19,714	9,329	369,583,830
62,061	36,878,408	2,017,759	323,389	1,368,369	7,932,499	134,487	427,535	11,244,740
-	-	-	-	-	-	-	-	50,371,041
-	-	-	-	-	-	-	-	-
(25,008)	(300,730)	171,010	28,050	(1,167,982)	(590,007)	18,471	14,831	(184,013,419)
62,061	36,878,408	2,017,759	323,389	1,368,369	7,932,499	134,487	427,535	50,371,041

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

Account	Description	2024-2025 ACTUALS	2025-2026 ESTIMATED ACTUALS	2026-2027 PROPOSED TENTATIVE BUDGET
9791	BEGINNING BALANCE	46,506,976	48,678,745	50,721,006
	REVENUE			
	FEDERAL REVENUE			
8151	Financial Aid Adm. Allow	98,111	55,915	54,245
8190	Other Federal Revenues	-	-	-
8191	Federal Indirect Cost	-	-	-
8199	Federal Grant Income	-	-	-
8290	LACOE Temp Holding	-	-	-
	TOTAL FEDERAL REVENUE	98,111	55,915	54,245
	STATE REVENUE			
8601	Full-Time Faculty Hiring	2,544,156	2,544,156	2,544,156
8606	Part-time Faculty Salary Sprrt	1,598,369	442,591	892,591
8610	GA - Gen Apport (State Aid)	63,703,307	67,336,401	73,723,890
8612	Prior Year Corrections	-	4,309,174	-
8614	Enroll Fee Admin 2%	220,788	232,479	218,857
8630	GA - Ed Protection Acct (EPA)	30,856,269	25,129,946	26,895,841
8632	Prior Year Ed Protection Acct	-	(94,740)	-
8670	GA - State Tax Subventions	158,410	158,409	150,946
8680	State -Lottery	2,951,510	3,332,568	3,748,287
8682	Mandated Costs	668,057	668,333	669,135
8692	STRS On-Behalf payments revenue	6,728,516	5,001,467	5,577,150
	TOTAL STATE REVENUE	109,425,382	109,060,784	114,420,853
	LOCAL REVENUE			
8811	GA - Secured Roll Tax	42,786,685	44,190,407	44,495,999
8812	GA - Supplemental Roll Tax	857,595	880,131	889,936
8813	GA - Unsecured Roll Tax	1,253,863	1,213,017	1,275,843
8816	GA - Prior Years Taxes	1,012,719	837,145	981,580
8818	GA - Pen&Interest - Del Taxes	1,890,458	1,270,796	1,890,458
8819	GA - RDA Proceeds	389,987	177,129	319,034
8850	Rental And Leases	4,104	2,640	3,128
8851	Lease Contract-Pioneer Theater	103,992	-	-
8852	Special Event Leases	992,602	-	-
8860	Interest And Investment Income	2,573,731	1,319,619	2,112,535
8870	Student Fees(Contra)BadDebts	-	(28,973)	-
8874	GA - Enrollment Fees	21,367,303	26,567,643	24,655,339
8879	Transcripts	30,471	26,655	26,782
8880	Non Resident Fees	2,058,468	2,468,031	2,100,000
8885	Out of Country Tuition	2,882,621	2,864,805	2,500,000
8888	GA - Financial Aid Walvers	(11,691,996)	(12,702,858)	(12,028,950)
8889	Other Student Fees & Charges	159,629	369,675	229,430
8890	Other Local Income	1,829,602	1,458,796	1,644,199
8893	Miscellaneous	4,228	716	-
	TOTAL LOCAL REVENUE	68,506,062	70,915,374	71,095,313
8900	CONTRIBUTIONS FROM OTHER FUNDS	-	1,950,243	-
	TOTAL REVENUE	178,029,555	181,982,316	185,570,411
	TOTAL AVAILABLE	224,536,531	230,661,061	236,291,417

	2024-2025 ACTUALS	2025-2026 ESTIMATED ACTUALS	2026-2027 PROPOSED TENTATIVE BUDGET
EXPENSES			
ACADEMIC SALARIES			
1100 - Regular Schedule, Teaching	34,023,948	33,706,237	35,579,895
1200 - Regular Schedule, Non-Teaching	11,006,463	12,066,569	12,500,255
1300 - Other Schedule, Teaching	30,100,345	28,013,919	33,877,677
1400 - Other Schedule, Non-Teaching	2,320,487	2,001,997	1,906,404
SUB-TOTAL ACADEMIC SALARIES	77,460,243	75,778,752	83,864,230
CLASSIFIED SALARIES			
2100 - Full Time	31,083,745	30,568,895	30,376,528
2200 - Instructional Aides	1,631,009	1,470,572	1,112,950
2300 - Student Help, Hourly and Overtime	3,186,873	2,021,471	2,215,341
SUB-TOTAL CLASSIFIED SALARIES	35,901,627	34,060,938	33,704,819
TOTAL ALL SALARIES	113,361,870	109,839,690	117,569,049
EMPLOYEE BENEFITS			
3120 - State Teachers' Retirement	11,957,868	12,361,195	12,681,582
3200 - Public Employees' Retirement	9,378,226	10,500,036	8,786,397
3300 - Social Security - OASDI/Medicare	3,930,117	4,419,537	3,831,744
3400 - Health and Welfare - Medical	10,548,460	10,262,158	11,558,196
3500 - Unemployment Insurance	54,904	49,434	57,923
3600 - Workers' Compensation Insurance	2,634,610	2,518,542	2,822,022
3700 - Cash in Lieu of Insurance	122,689	215,675	215,675
3800 - Other Benefits	518,345	750,399	475,000
3900 - STRS On Behalf Payments	6,728,516	5,001,467	6,000,000
3900 - OPEB (Other Post-Employment Benefits)	891,515	85,185	-
3932 - SERP (Supplemental Early Retirement Plan)	266,793	1,503,608	1,503,608
3990 - Other Miscellaneous	-	25,504	-
TOTAL EMPLOYEE BENEFITS	47,032,013	47,692,740	47,912,148
TOTAL COMPENSATION (SALARY & BENEFITS)	160,393,883	157,532,430	165,481,197
SUPPLIES & MATERIALS			
4200 - Books	547	2,000	2,000
4300 - Instructional Supplies	38,899	76,148	25,000
4400 - Other Instructional Supplies	46,140	84,574	93,500
4500 - Non-Instructional Supplies	1,088,636	1,293,224	1,334,814
4600 - Gasoline	45,531	64,000	93,000
TOTAL SUPPLIES & MATERIALS	1,219,753	1,519,946	1,548,314
SERVICES & OPERATING EXPENSES			
5000 - Expense	5,916	12,150	-
5100 - Contract for Personal Services	163,638	438,703	679,461
5200 - Travel, Conference and Training	351,632	664,902	495,999
5300 - Dues and Memberships	303,569	313,912	328,960
5500 - Utilities and Housekeeping Services	5,571,818	5,897,500	5,656,268
5600 - Contracts, Rentals, and Repairs	2,620,456	3,688,474	4,005,184
5700 - Legal, Elections, and Audit Expense	955,452	1,481,800	575,504
5800 - Other Services, Postage, Advertising	1,917,870	2,524,186	2,498,539
5900 - Miscellaneous	-	100	-
TOTAL SERVICES & OPERATING EXPENSES	11,899,351	15,021,727	14,239,915
CAPITAL OUTLAY			
6400 - Equipment	30,328	65,951	139,905
TOTAL CAPITAL OUTLAY	30,328	65,951	139,905
OTHER OUTGO			
7301 - Interfund Transfer-Fd12 Restricted Gen. Fund	2,634,564	3,000,000	3,003,000
7305 - Interfund Transfer-F062 Property & Liability	2,156,569	2,300,000	3,000,000
7313 - Interfund Transfer-F041 Capital Outlay	500,000	500,000	-
7390 - Other Outgo	76,785	-	-
7500 - Student Financial Aid	(6,201)	-	-
TOTAL OTHER OUTGO	5,361,717	5,800,000	6,003,000
TOTAL ALL EXPENSES	178,905,032	179,940,054	187,412,331
NET CHANGE TO FUND BALANCE	(875,477)	2,042,261	(1,841,920)
TOTAL ENDING FUND BALANCE	45,631,409	50,721,006	48,879,086
TOTAL RESERVE PERCENTAGE	25.51%	28.19%	26.08%
BOARD REQUIRED 6% RESERVE	10,734,302	10,796,403	11,244,740
RESERVES FOR CONTINGENCIES - COMMITTED*	34,897,197	39,924,603	37,634,346

*Reserve for contingencies is set aside for identified deficit spending and not available for additional expenditures.

ALL OTHER FUNDS	2024-2025 ACTUALS	2025-2026 ESTIMATED ACTUALS	2026-2027 PROPOSED TENTATIVE BUDGET
FUND 12 RESTRICTED GENERAL FUND			
BEGINNING BALANCE	16,913,463	22,464,614	21,679,928
REVENUE	48,999,229	65,304,825	66,610,922
EXPENSES	49,324,590	66,089,511	67,411,301
ENDING BALANCE	22,464,614	21,679,928	20,879,548
FUND 16 STRS/PERS			
BEGINNING BALANCE	3,850,244	3,921,699	4,019,352
REVENUE	71,455	97,654	92,771
EXPENSES	-	-	-
ENDING BALANCE	3,921,699	4,019,352	4,112,124
FUND 41 CAPITAL OUTLAY FUND			
BEGINNING BALANCE	23,048,052	22,798,415	20,133,629
REVENUE	1,707,101	852,999	852,999
EXPENSES	2,020,558	3,517,785	12,817,785
ENDING BALANCE	22,798,415	20,133,629	8,168,843
FUND 42 GO BONDS			
BEGINNING BALANCE	31,519,818	73,997,057	72,014,319
REVENUE	52,323,899	1,941,479	1,650,257
EXPENSES	9,861,696	3,924,218	20,314,836
ENDING BALANCE	73,997,057	72,014,319	53,349,740
FUND 49 SAFETY TRAINING			
BEGINNING BALANCE	11,043,586	11,462,580	11,522,023
REVENUE	422,406	284,539	241,858
EXPENSES	8,050	225,095	11,000,000
ENDING BALANCE	11,462,580	11,522,023	763,881
FUND 51 BOOKSTORE (OBSOLETE AFTER 6/30/26)			
BEGINNING BALANCE	5,469,164	(94,818)	-
REVENUE	2,790,522	200,129	-
EXPENSES	11,027,695	105,310	-
ENDING BALANCE	(94,818)	0	-
FUND 61 WORKERS' COMPENSATION SELF-INSURANCE FUND			
BEGINNING BALANCE	2,617,962	2,183,940	1,709,124
REVENUE	3,344,774	3,008,824	3,600,000
EXPENSES	3,778,262	3,483,641	3,657,823
ENDING BALANCE	2,183,940	1,709,124	1,651,301
FUND 62 PROPERTY & LIABILITY SELF-INSURANCE FUND			
BEGINNING BALANCE	1,594,803	1,589,008	1,589,208
REVENUE	2,189,383	2,351,089	3,000,000
EXPENSES	2,185,138	2,350,889	3,173,700
ENDING BALANCE	1,589,008	1,589,208	1,415,508
FUND 63 DENTAL COVERAGE SELF-INSURANCE FUND			
BEGINNING BALANCE	(75,231)	96,380	87,069
REVENUE	1,074,000	770,857	778,566
EXPENSES	902,388	780,169	803,574
ENDING BALANCE	96,380	87,069	62,061

ALL OTHER FUNDS	2024-2025 ACTUALS	2025-2026 ESTIMATED ACTUALS	2026-2027 PROPOSED TENTATIVE BUDGET
FUND 69 OTHER POST-EMPLOYMENT BENEFITS			
BEGINNING BALANCE	34,074,564	37,473,971	37,179,138
REVENUE	3,558,721	137,111	139,853
EXPENSES	161,561	431,944	440,583
ENDING BALANCE	37,473,971	37,179,138	36,878,408
FUND 71 ASSOCIATED STUDENTS TRUST FUND			
BEGINNING BALANCE	1,341,137	1,682,898	1,846,749
REVENUE	720,363	668,002	681,362
EXPENSES	374,796	500,346	510,352
ENDING BALANCE	1,682,898	1,846,749	2,017,759
FUND 72 STUDENT REP FEE TRUST FUND			
BEGINNING BALANCE	232,779	261,497	295,339
REVENUE	131,178	155,007	158,107
EXPENSES	107,563	126,269	130,057
ENDING BALANCE	261,497	295,339	323,389
FUND 74 STUDENT FINANCIAL AID FUND			
BEGINNING BALANCE	6,765,130	3,681,430	2,536,351
REVENUE	60,237,275	58,026,218	59,186,742
EXPENSES	59,966,574	59,171,298	60,354,724
ENDING BALANCE	3,681,430	2,536,351	1,368,369
FUND 79 AUXILIARY SERVICES			
BEGINNING BALANCE	1,467,578	9,094,196	8,522,506
REVENUE	8,321,549	919,327	937,714
EXPENSES	701,680	1,497,766	1,527,721
ENDING BALANCE	9,094,196	8,522,506	7,932,499
FUND 81 STUDENT ORGANIZATIONS			
BEGINNING BALANCE	102,741	96,559	116,016
REVENUE	22,727	38,185	38,185
EXPENSES	28,955	18,775	19,714
ENDING BALANCE	96,559	116,016	134,487
FUND 82 SCHOLARSHIPS & TRUSTS			
BEGINNING BALANCE	377,988	397,741	412,704
REVENUE	37,549	23,687	24,160
EXPENSES	17,957	8,885	9,329
ENDING BALANCE	397,741	412,704	427,535