



**FISCAL YEAR BUDGET  
2026-27**

**FINAL**

Submitted to Board of Trustees  
September 15, 2026

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## BUDGET PLANNING

The FY27 budget planning kicked off on a relatively good note. Despite state budget challenges, the Washington State Legislature passed a supplemental budget in March 2026 with “less-than-expected” impacts on our system. Systemwide reductions averaged approximately only two percent (2%).

As of the end of March 2026, the College saw revenue increases in most major categories. General tuition was projected to increase by approximately 12% compared to previous year, International Student Programs was also projected to increase by 14% over last year, and Running Start was estimated to be on the same level with FY25. While earlier in the fiscal year, the College had faced some uncertainty with federal grants and contracts, with some were paused and then later “un-paused.” Funding, however, was ultimately restored and provided for most grants and contracts. Title III grant was the only major grant to be canceled for the year. Overall, the College was projected to end the FY2025-26 with a net income of approximately \$2M.

Given a more optimistic budget outlook than previous years, Executive Cabinet drafted two budget planning priorities for FY2026-27:

- **Strategic retention of students and personnel** – Investing in initiatives, programs, and support systems that strengthen recruitment, engagement, satisfaction, and long-term retention.
- **Enhancement of infrastructure (physical and non-physical)** – Improving and modernizing facilities, technology, systems, processes, and institutional capacity to support operational excellence and sustainable growth.

The two budget planning priorities were also intended to align the budget planning process with the strategic plan objectives.

On April 7, 2026, Executive Cabinet hosted an all-campus budget forum to formally launch the FY2026-27 budget planning process. Similar to previous years, each of the Executive Cabinet members was specifically assigned the task of leading the budget planning process for their respective divisions to ensure participation and input from divisional employees and stakeholders. Division budget requests were submitted to Executive Cabinet for initial review and prioritization. These budget requests were also shared with Budget Advisory Council (BAC). On May 7<sup>th</sup>, Executive Cabinet presented the top-ranked budget requests to BAC for feedback and recommendation. BAC provided recommendations on the top-ranked budget requests to Dr. Jamilyn Penn, Interim President. After further discussions with Executive Cabinet, Dr. Penn approved these budget requests (see page 4) to be part of the FY27 budget.

On June 2, 2026, Executive Cabinet hosted our final all-campus budget forum to discuss the FY27 budget plan. The Vice President for Administration & Finance presented the budget draft. Members of Executive Cabinet also contributed to the campus presentation by discussing their respective divisional budget planning processes. In addition, a BAC representative spoke briefly about BAC’s involvement and process during the budget planning cycle.

## NEW BUDGET COMMITMENTS

Executive Cabinet members, on behalf of their respective divisions, submitted a total of 21 prioritized budget requests to be considered as part of the FY27 budget planning process. The requests were ranked by Executive Cabinet based on an agreed set of criteria and then forwarded to BAC for feedback and recommendations.

Dr. Jamilyn Penn conducted the final review of all requests, taking into consideration the feedback and recommendations from both Executive Cabinet and BAC. The following requests were ultimately approved by Dr. Jamilyn Penn, Interim President, to be part of the FY27 Budget:

1. Minor infrastructure projects to address ADA/OCR deficiencies: \$75K
  - In 2005, SBCTC conducted an on-site audit of Highline College campus to ensure compliance with the Office of Civil Rights accessibility requirements. The audit revealed several issues with the state of our campus: from minor deficiencies such as missing ADA parking signs and restroom towel dispensers being too high, to major deficiencies such as topography inclines. The College submitted a voluntary corrective action plan (and was accepted by SBCTC) to address these issues over several years. This initial budget request for FY27 was intended to address various minor issues in this first year of the voluntary corrective action plan.
2. ITS Desktop & Security Software price increases: \$200K
  - This budget request was to address increasing software costs paid by the College.
3. Student Housing Advisor position to support King County grant: \$83K
  - This position was requested to support the King County grant offering housing subsidies to qualified students.
4. ELCAP class sections to offset grant cuts: \$200K
  - This budget request was made in anticipation of reductions in certain grant funding, including Refugee & Immigration Education proviso, affecting ELCAP programs.
5. Building 10 classroom furniture upgrade: \$150K
  - Highline College has approximately 100 classrooms. As part of our strategic priority to enhance infrastructure, the College plans to set aside funding to replace/upgrade classroom furniture in all classrooms every 10 years. This initial budget request addressed the classroom furniture in Building 10, along with other minor renovations (carpet replacement, interior painting, etc.) as well as ITS classroom equipment upgrades.
6. Guided Pathways stipends to support reporting: \$8K
  - As part of the Guided Pathways allocation, the College is required to submit an annual report detailing student progress. This budget was requested to provide stipends for staffing to support the reporting process.
7. Financial Aid office support: \$30K
  - The one-time budget was provided to Financial Aid Department to pay for overtime and hourly staff to support financial aid processing.
8. Center for Global Business Education: \$62K

- The Legislature completely eliminated funding for all Centers of Excellence effective July 1, 2026. Highline College Center of Excellence for Global Trade and Supply Chain Management, as such, was impacted by the funding cuts. This budget request was made to provide “seed” funding to support the two affected positions to transition by creating a new Center for Global Business Education. In the short-term (FY27), the new Center will be supported by a King County grant, along with the “seed” money. In the long-term, the College envisions for the Center to be fully self-support similar to the Business Development Center model.
9. Internal Controller: \$118K
- Due to increasing financial requirements, including State mandates affecting student accounts, this budget request was made to hire a dedicated internal control position. The position will perform critical responsibilities to ensure compliance and to minimize financial risks to the College.
10. Human Resources Specialist: \$99,750
- This budget was provided to support Human Resources Department.

In addition to the approved requests, the College also has the following budget commitments for FY27:

- Full-time faculty salary schedule increases (of \$1,000) for all salary steps or approximately \$284K annually. This is a permanent increase.
- Part-time faculty parity increase of 3.0% or approximately \$354K for FY27. This parity is based on revenue generated by tuition and fees from State, Running Start, and International Student enrollments. The continuation of the parity beyond FY27 is subject to negotiation and availability of funding.
- Classified staff contract incentive payments of \$1,500 to each WPEA represented member or approximately \$247K. This is a one-time payment.
- The College launched a compensation study to evaluate exempt employee salaries in Fall Quarter 2025. The College has set aside approximately \$167K to address to potential salary gaps upon completion of the study.

## BUDGET PLANNING CALENDAR

A Budget Planning & Development Calendar (Schedule) was established to guide the budget planning process through the timeline (see below). Executive Cabinet also dedicated time during our weekly meetings to plan and develop the budget during winter and spring quarters.

| BUDGET PLANNING & DEVELOPMENT CALENDAR |                                                                                |
|----------------------------------------|--------------------------------------------------------------------------------|
| FY2026-27                              |                                                                                |
| Rev Feb 27, 2026                       |                                                                                |
|                                        |                                                                                |
| DATE                                   | ACTIVITY                                                                       |
| Jan 2026                               | Student fee proposals submitted to Board of Trustees (BOT)                     |
| February 24, 2026                      | Executive Cabinet to draft budget planning priorities/objectives               |
| February 26, 2026                      | Budget Advisory Council's feedback on budget planning objectives & priorities  |
| Mar 2nd - Apr 17th                     | Campus budget planning and development activities                              |
| April 7, 2026                          | Campus Budget Forum #1                                                         |
| April 17, 2026                         | All budget requests/changes due to respective Executive Cabinet administrators |
| April 30, 2026                         | Executive Cabinet to complete review of all budget requests/changes            |
| May 7, 2026                            | Executive Cabinet's budget presentations to Budget Advisory Council            |
| May 15, 2026                           | Budget Advisory Council to provide budget feedback & recommendations           |
| May 29, 2026                           | Executive Cabinet to draft Fiscal Year 27 Budget                               |
| June 2, 2026                           | Campus Budget Forum #2                                                         |
| June 11, 2026                          | FY27 Budget updates to Board of Trustees                                       |
| June 25, 2026                          | DRAFT FY Budget completed                                                      |
| July 16, 2026                          | PRELIMINARY FY27 Budget presentation to Board of Trustees                      |
| July - August                          | Budget fine-tuning                                                             |
| September 17, 2026                     | Request Board's approval for adoption of Fiscal Year Budget                    |

## **EXECUTIVE CABINET**

- Dr. Jamilyn Penn, Interim President
- Dr. Rolita Ezeonu, Interim Vice President for Academic Affairs
- Dr. Michael V. Pham, Vice President for Administration, Finance, and Global Programs
- Dr. Maribel Jimenez, Vice President for Equity, Diversity, and Transformation
- Mr. Tony Garcia, Interim Vice President for Student Services
- Mr. Josh Gerstman, Vice President for Institutional Advancement
- Ms. Melanie Lawson, Vice President for Human Resources
- Mr. Tim Wrye, Chief Information Officer
- Ms. Danielle Slota, Executive Director for Office of the President

## **BUDGET ADVISORY COUNCIL**

### **Purpose:**

The Budget Advisory Council, as requested, shall advise the President and the Executive Cabinet on matters relating to the college budget, including to:

1. Provide recommendations on particular budget strategies and priorities,
2. Provide input on budget enhancements, adjustments, and mitigations,
3. Provide feedback on budget planning and development.

### **Membership:**

The Budget Advisory Council shall consist of the following (13) voting members:

- Marco Lopez-Torres, Director of Budget & Grant Services – Chair
- Sangeeta Sangha, Faculty Senate representative
- Helen Burn, HCEA (faculty union) representative
- Vacant, WPEA (classified staff union) representative
- Vongseyvitou Chhit, ASHC Student representative (annual academic term)
- Stephen Washburn, Academic Affairs Division representative
- Darryl Stratford, Administrative Services Division representative
- Tony Johnson, Institutional Advancement Division representative
- Isabella Wroblewski, Student Services Division representative
- Pat Daniels, Office of the President (ITS) representative
- Mariela Barriga, Equity, Diversity, & Transformation representative
- Kim Hassell, Director of Instructional Budget – permanent member
- Emily Coates, Director of Institutional Research – permanent member
- Heather McBreen, Designated BAC secretary – non-voting member
- Michael V. Pham, Vice President for Administration & Finance – ex officio member

Members shall serve on two-year rotating terms, except for the Chair, ASHC, permanent members, ex officio, and secretary.

## FISCAL YEAR BUDGET OVERVIEW 2026-27

This Fiscal Year 2026-27 Budget is being presented with comparison to both FY26 budgeted and actual.

For FY26, total revenue came in at \$94,855,175, exceeding budgeted revenue by approximately \$4.6M. Total expenditure, however, also came in significantly higher than budgeted, by approximately \$3.0M, to \$93,234,309. The College ended FY26 with a net income of approximately \$1.6M (inclusive of all funds).

This Fiscal Year 2026-27 Budget reflected careful consideration and evaluation of fiscal data and strategies over several months of planning, was submitted to the Board for review in July 2026 and is being submitted for final approval in the September 2026 meeting. The Fiscal Year 2026-27 Budget (Final Version) includes updated data as of the fiscal year close in August.

### FY27 REVENUE BUDGET Compared to FY26 budgeted and actual revenue collection

The Revenue Budget is presented inclusive of ALL funds below:

|                                |                        |                       |                      | Project-Actual    | Project:Actual |
|--------------------------------|------------------------|-----------------------|----------------------|-------------------|----------------|
| REVENUE SOURCE                 | Projected<br>FY2026-27 | Budgeted<br>FY2025-26 | Actual<br>FY2025-26  | CHANGE \$         | CHANGE %       |
| State Allocations              | \$ 48,875,698          | \$ 48,338,001         | \$ 49,222,096        | \$ (346,398)      | -0.7%          |
| Tuition                        | \$ 13,839,082          | \$ 12,192,452         | \$ 13,567,727        | \$ 271,355        | 2.0%           |
| Running Start                  | \$ 12,066,821          | \$ 11,842,312         | \$ 12,066,821        | \$ -              | 0.0%           |
| International Student Programs | \$ 3,881,067           | \$ 3,114,071          | \$ 3,881,067         | \$ -              | 0.0%           |
| Interest and Investments       | \$ 2,016,553           | \$ 1,794,212          | \$ 2,238,893         | \$ (222,341)      | -11.0%         |
| Grants                         | \$ 4,301,077           | \$ 3,269,034          | \$ 4,115,709         | \$ 185,368        | 4.3%           |
| Contracts                      | \$ 4,480,400           | \$ 3,923,400          | \$ 4,241,174         | \$ 239,226        | 5.3%           |
| Student Fees                   | \$ 2,372,768           | \$ 2,333,690          | \$ 2,326,243         | \$ 46,525         | 2.0%           |
| Extended Learning              | \$ 1,345,653           | \$ 1,074,383          | \$ 1,319,268         | \$ 26,385         | 2.0%           |
| Parking & Transportation       | \$ 1,262,525           | \$ 1,446,633          | \$ 1,262,525         | \$ -              | 0.0%           |
| Auxiliary Enterprises          | \$ 613,652             | \$ 848,508            | \$ 613,652           | \$ -              | 0.0%           |
| <b>TOTAL REVENUE BUDGET</b>    | <b>\$ 95,055,295</b>   | <b>\$ 90,176,696</b>  | <b>\$ 94,855,175</b> | <b>\$ 200,121</b> | <b>0.2%</b>    |

**FY27 EXPENDITURE BUDGET**  
**Compared to FY26 budgeted and actual expenditures**

The Expenditure Budget is presented inclusive of ALL funds below.

|                                     |                        |                       |                      | Project-Actual      | Project:Actual |
|-------------------------------------|------------------------|-----------------------|----------------------|---------------------|----------------|
| EXPENDITURE CATEGORY                | Projected<br>FY2026-27 | Budgeted<br>FY2025-26 | Actual<br>FY2025-26  | CHANGE \$           | CHANGE %       |
| Professional/Exempt                 | \$ 17,491,097          | \$ 16,798,934         | \$ 17,212,501        | \$ 278,596          | 1.6%           |
| Hourly                              | \$ 1,213,334           | \$ 1,247,505          | \$ 1,316,870         | \$ (103,536)        | -8.5%          |
| Faculty FT                          | \$ 15,169,124          | \$ 15,994,600         | \$ 16,265,636        | \$ (1,096,512)      | -7.2%          |
| Faculty Lecturer                    | \$ 1,749,154           | included above        | included above       | \$ 1,749,154        | 100.0%         |
| Faculty PT                          | \$ 13,511,264          | \$ 11,821,301         | \$ 12,559,186        | \$ 952,078          | 7.0%           |
| Faculty Stipends                    | \$ 1,546,974           | \$ 1,700,000          | \$ 1,731,770         | \$ (184,796)        | -11.9%         |
| Classified                          | \$ 10,592,658          | \$ 9,984,273          | \$ 10,272,470        | \$ 320,188          | 3.0%           |
| Benefits                            | \$ 19,630,208          | \$ 18,026,417         | \$ 19,379,051        | \$ 251,157          | 1.3%           |
| Equipment, Goods & Services         | \$ 11,475,666          | \$ 10,546,734         | \$ 11,004,098        | \$ 471,568          | 4.1%           |
| Travel                              | \$ 405,150             | \$ 405,900            | \$ 319,319           | \$ 85,831           | 21.2%          |
| Professional Development - Faculty  | \$ 308,800             | \$ 283,400            | \$ 262,485           | \$ 46,315           | 15.0%          |
| Professional Development - Staff    | \$ 60,000              | \$ 60,000             | \$ 24,751            | \$ 35,249           | 58.7%          |
| Student Aid/Grant                   | \$ 2,268,323           | \$ 2,003,817          | \$ 2,071,683         | \$ 196,640          | 8.7%           |
| Foundation contracts                | \$ 450,000             | \$ 520,000            | \$ 450,000           | \$ -                | 0.0%           |
| Vacation Pay out                    | \$ 110,000             | \$ 200,000            | \$ 112,894           | \$ (2,894)          | -2.6%          |
| Sick Buy out                        | \$ 60,000              | \$ 225,000            | \$ 82,470            | \$ (22,470)         | -37.5%         |
| Debt Service                        | \$ -                   | \$ 160,000            | \$ 169,125           | \$ (169,125)        | 0.0%           |
| Other - Classified Staff Incentives | \$ 226,500             |                       |                      | \$ 226,500          | 100.0%         |
| Other - Classified Staff Retropay   | \$ 332,500             |                       |                      | \$ 332,500          | 100.0%         |
| Other                               | \$ -                   | \$ 198,815            | \$ -                 | \$ -                | 0.0%           |
| <b>TOTAL EXPENDITURE BUDGET</b>     | <b>\$ 96,600,752</b>   | <b>\$ 90,176,696</b>  | <b>\$ 93,234,309</b> | <b>\$ 3,366,443</b> | <b>3.5%</b>    |

**FY27 NET BUDGET**  
**Compared to FY26 budgeted and actual**

|                                           |                        |                       |                     | Project-Actual | Project:Actual |
|-------------------------------------------|------------------------|-----------------------|---------------------|----------------|----------------|
|                                           | Projected<br>FY2026-27 | Budgeted<br>FY2025-26 | Actual<br>FY2025-26 | CHANGE \$      | CHANGE %       |
| <b>REV - EXP</b>                          | <b>\$ (1,545,457)</b>  | <b>\$ -</b>           | <b>\$ 1,620,866</b> |                |                |
| <b>FUND TRANSFERS &amp; CARRY FORWARD</b> | <b>\$ 1,545,457</b>    |                       |                     |                |                |
| <b>NET</b>                                | <b>\$ -</b>            | <b>\$ -</b>           | <b>\$ 1,620,866</b> |                |                |

**CARRY-FORWARD FUND BALANCES**

|                                   | Ending<br>Balance<br>6/30/2024 | Ending<br>Balance<br>6/30/2025 | Ending<br>Balance<br>6/30/2026 | TOTAL<br>BALANCE |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|
| <b>CARRY-FORWARD FUND BALANCE</b> |                                |                                |                                |                  |
| General Operations                | \$ 3,047,317                   | \$ 2,933,453                   | \$ (91,454)                    | \$ 5,889,316     |

## **Revenue**

The total FY27 Projected Revenue budget is estimated to be \$95.0M, representing an increase of approximately \$200K, from actual revenue collection of \$94.8M in FY26. A summary of the Projected Revenue budget is listed as follows:

State Allocations of approximately \$48.8M, as of Allocation Schedule #1 (effective July 1, 2026), include ALL state funds, provisos, earmarks and one-time allotments. This represents a NET decrease of approximately \$346K. However, due to increasing budget commitments from COLAs and other state requirements, the actual net decrease is significantly higher. Highlights of the fund allocations are listed below:

- Compensation increases
  - Faculty (2.6%) COLA
  - Professional & Exempt (2.0%) COLA
  - Classified staff (2.0%) COLA
  - Classified staff (3%) FY26 COLA + retro pay
- Carry-forward funding (continued funding unchanged from FY26)
  - Guided Pathways of \$1.945M
  - Federal Way Education Center of \$500K
  - Worker Retraining proviso of \$1.2M, including student aid awards
  - Opportunity Grants of \$461K, including student aid awards
  - SB-5194 of \$420K (for 11 faculty conversions, recruitment, & mental health)
  - SB-5227 of \$36K for equity initiatives
  - High Demand (faculty) salary increase of \$641K
  - Nurse Educator salary enhancement of \$544K
- **Reductions**
  - Center of Excellence

Tuition is projected to increase to \$13.8M, from \$13.5M actual collection for FY26, representing an increase of approximately \$271K or 2%.

Running Start is projected to be at the same level as FY26, for approximately \$12M to be on the conservative side. With the current demographics of high school students in our service district, the College is projecting for Running Start enrollment to be of minimal changes in the next couple of years.

International Student Programs (ISP) revenue is also projected to be \$3.8M for FY27 or unchanged from FY26, based on actual revenue collection ending June 30, 2026. While uncertainty over federal visa policies continues to be a concern, we are more optimistic as students from some of our key markets, especially Vietnam and Kenya, have remained stable.

Interest and Investment earnings have so far continued to defy market conditions due to various economic and political uncertainties. However, in order to be conservative, we are projecting for a decrease of 11% or approximately \$222K decrease from actual FY26 for a total of \$2.01M.

Grants & Contracts revenue categories look surprisingly good for FY27. Compared to last year, these two categories were most unpredictable funding categories, given conflicting federal actions with pausing, impoundment, and “unpausing” of funds. The revenue projections for both Grants and Contracts, \$4.3M and \$4.4M, respectively, as of this writing, represent actual awards. They both reflect increase of 4.3% and 5.3%, respectively, compared to actual revenues collected from FY26.

Student Fees category is projected to increase to \$2.372M from \$2.326M, representing an increase of 2% from FY26 actual collection.

Extended Learning (Continuing Education) has continued to show improvement year after year, since the end of the COVID pandemic. For FY27, Extended Learning revenue is projected to increase to \$1.345M, representing an increase of 2% compared to FY26 actual revenue.

Parking and Transportation Services is projected to remain approximately the same as FY26. We may need to revise the projection due to the roll out of the new mass transit ORCA pass for students.

Auxiliary Services revenue consists primarily of facility rentals (both short-term and long-term). It is projected to be approximately \$613K or essentially the same as revenue collected from last year.

Total Revenue Budget for FY2026-27 is projected at \$95,055,295, inclusive of all funding sources, except for capital projects, which will be listed separately. The FY2026-27 also excluded Student S&A Budget, which was approved separately by the Board in June 2026. Compared to FY26 actual revenue of \$94.8M, it is an increase of approximately \$200K or 0.2%.

### **Expenditure**

The total FY27 Projected Expenditure Budget is estimated to be \$96.6M, representing an increase of approximately \$3.3M from actual total expenditure in FY26. A summary of the Projected Expenditure budget is listed as follows:

Compensation expenditure categories, including benefits, account for most of the budgeted expenditure increases, due to COLA and other salary enhancements.

- Professional & Exempt is projected to increase by \$278K from actual last year to approximately \$17.4M. This amount is inclusive of COLA increases (2.0%), as well as replacement/hiring of critical positions, including Workforce Program Manager, Dean of Workforce, Controller, and Student Housing Advisor.
- Full-time Faculty line item is being re-categorized for FY27, with the Lecturers being on a separated line item. All tenured faculty salary steps received an increase of \$1,000, in addition to COLA increases of 2.6%. Full-time faculty salary is budgeted at \$15.1M for FY27.
- Lecturers are non-tenured faculty members with temporary or short-term teaching assignments. Typically, Lecturers are assigned a teaching load of 40 credits (compared to a typical full-time load of 45 credits) over the academic year. Lecturers are (usually) paid 82% of the full-time per credit rate. They are being categorized as a separate line-item

beginning in FY27, reflecting an increasing number of positions. Lecturers salary is budgeted for \$1.7M in FY27.

- Part-time Faculty is budgeted for an increase of approximately \$952K, compared to FY26 actual spending of \$12.5M. This significant increase is due to the 2.6% COLA, and a 6% parity increase as agreed by current CBA Section 2.5.3. The parity increase is based on revenue generated by tuition and fees from State, Running Start, and International Student enrollments. The continuation of the parity beyond FY27 is subject to negotiation and availability of funding.
- Classified Staff budget is projected to increase to \$10.5M from \$10.2M in FY26.
- Benefit costs are accordingly increased to \$19.6M or approximately \$251K compared to actual expenditures from FY26.

Equipment, Goods & Services category is estimated to increase to \$11.4M compared to actual spending of \$11.0M in FY27, representing a 4.1% increase. The College would need to do some belt-tightening within this category, as inflationary and other price increases will have significant impact on our day-to-day operations. Utilities alone, for example, account for over \$1M, DES insurances are approximately \$500K, Property taxes and levies will be approximately \$180K, and sales tax estimated at over \$1M.

Student Aid/Grant category is budgeted for approximately \$2.2M, inclusive of all State-provided grants and awards, including Worker Retraining, WorkFirst, and Opportunity Grants. Federal financial aid, including Pell Grant, is excluded from this Student Aid/Grant category – as such not included as part of our fiscal year budget.

Foundation Contracts category is budgeted for \$450K or unchanged from FY26. As part of our on-going agreement, the College contracts with Highline College Foundation to provide support to various College initiatives, including the International Student Programs, Global Program, and Campus View Student Housing.

Vacation and Sick Leave Pay Outs are set aside accounts to cash out employee leaves when they are separated from the College (retirement, voluntary separation, etc.)

Debt Service on Building 24A “mortgage” had been paid off as of June 30, 2026.

Classified Staff Incentives pay out of \$1,500 one-time payment to each WPEA (represented) classified staff member per 2027 CBA. In addition, our represented classified staff also received COLA backpay from last year totaling approximately \$332K.

Total Expenditure Budget for FY2026-27 is estimated at \$96,600,752, inclusive of all expenditure categories, except for capital projects. The Total Expenditure Budget also excludes Student S&A Budget which was approved separately by the Board. Compared to FY26’s actual spending, it represents an increase of approximately \$3.3M or 3.5%.

Total Expenditure Budget, as presented, exceeds Total Revenue Budget by approximately \$1.5M (deficit). The College plans to cover this deficit with carry-forward fund balances.

## **Summary**

The Fiscal Year 2026-27 Budget, presented here, is inclusive of ALL funds. It is being presented in this format to provide an overall financial picture of Highline College heading into FY27. However, certain funds, for example, student aid, student fees, grants, and contracts, are restricted and may not be available to financially support general operations. Similarly, State appropriated funds are also restricted from being used to support most local/self-support operations. A more detailed presentation of the General Operations Budget and Restricted & Dedicated Budget is included below.

While the College remains cautiously optimistic that it will have adequate resources to meet its FY27 budget obligations, the continued growth in expenditure outpacing projected revenues remains a significant concern. Total salaries and benefits for FY27 now account for **85% of the College's total budget**, further limiting financial flexibility and increasing pressure on other areas of the budget.

Additionally, the State budget outlook for the upcoming legislative session continues to be very uncertain. Executive Cabinet has begun discussions on a contingency plan with some of the potentially at-risk funds. The College will closely monitor our financial performance in the next several months, and as necessary report any changes to the Board.

## **GENERAL OPERATIONS AND RESTRICTED & DEDICATED BUDGETS**

The Fiscal Year 2026-27 Budget above is inclusive of all funds and includes both the General Operations and Restricted & Dedicated budgets. The following presents General Operations and Restricted & Dedicated budgets separately to provide more detailed information.

- General Operations consist primarily of revenues and expenses directly and indirectly used to support the core educational mission and administration of the College. These costs include almost all of faculty salaries and benefits, instructional support, administrative management, most of student support functions, and building operations. General Operations funds include State allocations, tuition revenue, Running Start reimbursements, and International Students (tuition) fees.
- Restricted & Dedicated funds, as the names denoted, consist of mostly restricted and dedicated fund accounts, including grants & contracts, student dedicated fees, continuing education programs (Extended Learning), parking, and auxiliary services. All funds are designated as self-support. The departments and programs within Restricted & Dedicated funds are expected to generate adequate revenue to sustain their own operations, without relying on the financial support of the General Operations Budget. In addition, when permitted, all Restricted & Dedicated funds are expected to contribute to offsetting the overhead (indirect) costs. Due to State accounting rules, investment interests and proceeds are coded under Restricted & Dedicated funds, although the College does have more flexibility to utilize interest and proceed funds than other restricted & dedicated funds.

## FY27 General Operations and Restricted & Dedicated - Revenue Budget

|                                | FY2026-27            |                      |                      |
|--------------------------------|----------------------|----------------------|----------------------|
|                                | PROJECTED            |                      |                      |
| REVENUE SOURCE                 | GEN OPS              | RESTRICTED           | TOTAL                |
| State Allocations              | \$ 48,875,698        | \$ -                 | \$ 48,875,698        |
| Tuition                        | \$ 13,839,082        | \$ -                 | \$ 13,839,082        |
| Running Start                  | \$ 12,066,821        | \$ -                 | \$ 12,066,821        |
| International Student Programs | \$ 3,881,067         | \$ -                 | \$ 3,881,067         |
| Interest and Investments       | \$ -                 | \$ 2,016,553         | \$ 2,016,553         |
| Grants                         | \$ -                 | \$ 4,301,077         | \$ 4,301,077         |
| Contracts                      | \$ -                 | \$ 4,480,400         | \$ 4,480,400         |
| Student Fees                   | \$ -                 | \$ 2,372,768         | \$ 2,372,768         |
| Extended Learning              | \$ -                 | \$ 1,345,653         | \$ 1,345,653         |
| Parking & Transportation       | \$ -                 | \$ 1,262,525         | \$ 1,262,525         |
| Auxiliary Enterprises          | \$ -                 | \$ 613,652           | \$ 613,652           |
| <b>TOTAL REVENUE BUDGET</b>    | <b>\$ 78,662,668</b> | <b>\$ 16,392,628</b> | <b>\$ 95,055,295</b> |

## FY27 General Operations and Restricted & Dedicated - Expenditure Budget

|                                         | FY2026-27             |                      |                       |
|-----------------------------------------|-----------------------|----------------------|-----------------------|
|                                         | PROJECTED             |                      |                       |
| EXPENDITURE CATEGORY                    | GEN OPS               | RESTRICTED           | TOTAL                 |
| Professional/Exempt                     | \$ 14,039,537         | \$ 3,451,560         | \$ 17,491,097         |
| Hourly                                  | \$ 582,087            | \$ 631,247           | \$ 1,213,334          |
| Faculty FT                              | \$ 15,169,124         | \$ -                 | \$ 15,169,124         |
| Faculty Lecturer                        | \$ 1,749,154          | \$ -                 | \$ 1,749,154          |
| Faculty PT                              | \$ 10,979,674         | \$ 2,531,590         | \$ 13,511,264         |
| Faculty Stipends                        | \$ 1,258,976          | \$ 287,998           | \$ 1,546,974          |
| Classified                              | \$ 9,302,358          | \$ 1,290,300         | \$ 10,592,658         |
| Benefits                                | \$ 17,207,782         | \$ 2,422,426         | \$ 19,630,208         |
| Equipment, Goods & Services             | \$ 8,622,450          | \$ 2,853,216         | \$ 11,475,666         |
| Travel                                  | \$ 235,800            | \$ 169,350           | \$ 405,150            |
| Professional Development - Faculty      | \$ 308,800            | \$ -                 | \$ 308,800            |
| Professional Development - Staff        | \$ 60,000             | \$ -                 | \$ 60,000             |
| Student Aid/Grant                       | \$ 939,817            | \$ 1,328,506         | \$ 2,268,323          |
| Foundation contracts                    | \$ 450,000            | \$ -                 | \$ 450,000            |
| Vacation Pay out                        | \$ 110,000            | \$ -                 | \$ 110,000            |
| Sick Buy out                            | \$ 60,000             | \$ -                 | \$ 60,000             |
| Other - Classified Staff Incentives     | \$ 226,500            | \$ -                 | \$ 226,500            |
| Other - Classified Staff Retropay       | \$ 332,500            | \$ -                 | \$ 332,500            |
| Other                                   | \$ -                  |                      | \$ -                  |
| <b>TOTAL EXPENDITURE BUDGET</b>         | <b>\$ 81,634,558</b>  | <b>\$ 14,966,194</b> | <b>\$ 96,600,752</b>  |
|                                         |                       |                      |                       |
| <b>NET (REV - EXP)</b>                  | <b>\$ (2,971,890)</b> | <b>\$ 1,426,434</b>  | <b>\$ (1,545,457)</b> |
| <b>Cash transfer from Carry-forward</b> | <b>\$ 2,971,890</b>   | <b>\$ -</b>          | <b>\$ 2,971,890</b>   |
| <b>FINAL NET</b>                        | <b>\$ (0)</b>         | <b>\$ 1,426,434</b>  | <b>\$ 1,426,434</b>   |

### **General Operations Budget**

Revenue budget includes State Allocations, Tuition, Running Start reimbursements, and International Student Programs fees. Total General Operations revenue budget is projected to be approximately \$78.6M.

Expenditure budget for General Operations, however, is estimated to be approximately \$81.6M, exceeding projected revenue by over \$2.9M. Total salaries and benefits account for a record 87.3% of the total expenditure budget.

The College plans to transfer funds from carry-forward balances to cover the deficit. Admittedly, however, such transfers are not financially sustainable in the long term. Executive Cabinet is exploring various strategies to bring expenditures in line with available resources.

### **Restricted & Dedicated Budget**

Restricted & Dedicated revenue budget is projected to be approximately \$16.3M. Restricted & Dedicated budget includes all self-support, restricted, and dedicated funding sources, including Grants, Contracts, Student Fees, and Auxiliary Services.

Expenditure budget for Restricted & Dedicated is estimated to be approximately \$14.9M, generating a net of \$1.4M for FY27.

As Highline College continues to face significant challenges with aging infrastructure, Executive Cabinet plans to dedicate certain portions of future net income in Restricted & Dedicated budget to local capital budget to ensure our abilities to provide a safe and healthy working and learning environment.

## HIGHLINE COLLEGE WORKFORCE / PERSONNEL

As of July 1, 2026, Highline College employs over 900 faculty and staff, inclusive of all full-time, part-time, hourly, and temporary employees.

Faculty data are as follows and inclusive of full-time faculty and lecturers only. FT Faculty salary data listed below are for the academic year (9-month) contracts only, excluding summer and moonlight courses.

| DESCRIPTION | NUMBER OF FTES | LOWEST SALARY | HIGHEST SALARY | MEDIAN     | AVERAGE    |
|-------------|----------------|---------------|----------------|------------|------------|
| FT Faculty  | 145            | \$ 75,286     | \$ 129,140     | \$ 104,525 | \$ 105,865 |
| Lecturers   | 21             | \$ 47,752     | \$ 102,224     | \$ 79,592  | \$ 78,048  |

Staff data are as follows and inclusive of all full-time exempt and classified staff. Exempt salary data listed below exclude the president's salary data.

| DESCRIPTION | NUMBER OF FTES | LOWEST SALARY | HIGHEST SALARY | MEDIAN    | AVERAGE   |
|-------------|----------------|---------------|----------------|-----------|-----------|
| Classified  | 155            | \$ 43,910     | \$ 124,143     | \$ 62,746 | \$ 68,876 |
| Exempt      | 193            | \$ 56,100     | \$ 204,867     | \$ 79,560 | \$ 97,446 |

## STATE-FUNDED CAPITAL PROJECT BUDGET 2025-2027 BIENNIUM

The state-funded capital projects (2025-27 biennium) are listed below:

| OFM Project | SBCTC | Fund | Approp | Description                                                                                                                                                                                                                                                                         | Allocations  |
|-------------|-------|------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
|             | R644  | 147  | R10    | Replace existing chiller in Building 29 (see MW project R465) SB Res 24-02-08 (BI2527 reapprop)                                                                                                                                                                                     | 738,802.73   |
|             | R674  | 147  | R10    | Bldg 2 restroom conversion; +\$120K 6/30/2025 (Bal. = \$220,000) (BI2527 CBPS - Utility Submeters for CBA (see memo 24-116 for approved meter list) (BI2527 reapprop)                                                                                                               | 50,000.00    |
| 40000878    | R691  | 26C  | D21    |                                                                                                                                                                                                                                                                                     | 43,000.00    |
|             | R728  | 147  | R10    | Bldg 2 restroom conversion; +\$120K 6/30/2025 (Bal. = \$220,000) (BI2527                                                                                                                                                                                                            | 120,000.04   |
| 91000443    | R759  | 26C  | D19    | HB 1390 decarbonization planning; +\$10,201 10/30/2024 (Bal = \$102,010); +\$84,590 1/27/2025 (Bal. = \$186,600) (BI2527 reapprop)                                                                                                                                                  | 7,500.00     |
| 40000880    | R832  | 26C  | D23    | CBPS - RCx, A07446 (see memo 25-65 for details) (BI2527 reapprop); +\$5,484 7/7/26 (Memo 26-132) (Bal. = \$50,534)                                                                                                                                                                  | 50,534.00    |
| 40001334    | S020  | 60   | E05    | Highline College-Preventive Facility Maintenance & Building System Repairs (2025-27) Note that this allocation will lapse on July 1, 2027 at                                                                                                                                        | 942,000.00   |
| 92001125    | S104  | 57   | G01    | FCS Facility Repairs-2) Multipurpose (090-23; UFI A04195) - Replace the failing hot water tank and circulation pump. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F05). Item cost: \$177,000. Note tha                     | 177,000.00   |
| 92001125    | S105  | 57   | G01    | FCS Facility Repairs-6) Instructional Computer Ct (090-30; UFI A04923) - Replace the obsolete Dover elevator controls to ensure that the elevator remains reliable. This deficiency is fully described in the 2019 Highline                                                         | 185,000.00   |
| 92001125    | S106  | 57   | G01    | FCS Facility Repairs-1) Multiple Buildings (090A) - Replace the failing HVAC controls. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F09). Item cost: \$337,000.                                                            | 337,000.00   |
| 92001125    | S107  | 57   | G01    | FCS Facility Repairs-10) Library (090-25; UFI A01792) - Replace the failing upper floor Variable AirFlow Boxes system components. This deficiency is fully described in the 2019 Highline College Facility Condition Survey                                                         | 458,000.00   |
| 92001125    | S108  | 57   | G01    | FCS Facility Repairs-4) Physical Plant (090-24; UFI A00414) - Replace the failed boiler and circulation pumps. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F07). Item                                                     | 739,000.00   |
| 92001125    | S109  | 57   | G01    | FCS Facility Repairs-3) Physical Plant (090-24; UFI A00414) - Replace the two failing smaller boilers. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F06). Item cost:                                                       | 1,289,000.00 |
| 92001125    | S220  | 57   | G13    | FCS Facility Repairs-5) Student Union Building (090-8; UFI A07446) - Replace the failed exhaust fan. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F10). Item                                                               | 31,000.00    |
| 92001125    | S221  | 57   | G13    | FCS Facility Repairs-8) Instructional Computer Ct (090-30; UFI A04923) - Replace the failing emergency fire doors. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F08). Item cost: \$53,000. (Reallocate - from Fund 060)    | 53,000.00    |
| 92001125    | S222  | 57   | G13    | FCS Facility Repairs-7) Instructional Computer Ct (090-30; UFI A04923) - Replace the failing pneumatic HVAC controls. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F04). Item cost: \$54,000. (Reallocate - from Fund 060) | 54,000.00    |
| 92001125    | S223  | 57   | G13    | FCS Facility Repairs-9) Classroom E Bldg. (090-19; UFI A05596) - Replace the failing HVAC controls. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency F03). Item cost:                                                          | 108,000.00   |
| 92001125    | S371  | 57   | G07    | FCS Site Repairs-1) Site (090A) - Replace the failed sections of irrigation lines and components. This deficiency is fully described in the 2019 Highline College Facility Condition Survey (Deficiency S01). Item cost:                                                            | 116,000.00   |
| 92001125    | S410  | 57   | G09    | Infrastructure Replacement-1) Replace a Gas Meter located on the Highline C. C. Main Campus (090A) (asset 531). This component has exceeded its useful life and is the most likely to fail and disrupt campus operations. The Gas Meter location and other de                       | 25,000.00    |

| OFM Project | SBCTC | Fund | Approp | Description                                                                                                                                                                                                                                                                           | Allocations  |
|-------------|-------|------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 92001125    | S411  | 57   | G09    | Infrastructure Replacement-4) Replace a Cooling tower located on the Highline C. C. Main Campus (090A) (asset 523). This component has exceeded its useful life and is the most likely to fail and disrupt campus operations. The Cooling tower location and                          | 110,000.00   |
| 92001125    | S412  | 57   | G09    | Infrastructure Replacement-6) Replace multiple Sewer Lines located on the Highline C. C. Main Campus (090A) (assets 693, 694, 695, 696, 697 & 698). These components have exceeded their useful life and are the most likely to fail and disrupt campus opera                         | 787,000.00   |
| 92001125    | S413  | 57   | G09    | Infrastructure Replacement-3) Replace multiple Sewer Lines located on the Highline C. C. Main Campus (090A) (assets 671, 672, 677, 679, 680, 682, 684, 685, 686, 687, 688, 689 & 690). These components have                                                                          | 1,640,000.00 |
| 92001125    | S414  | 57   | G09    | Infrastructure Replacement-2) Replace multiple Storm Lines located on the Highline C. C. Main Campus (090A) (assets 758, 777, 786, 787, 788, 789, 790, 791, 799, 800, 802, 803, 806, 807, 808, 809, 810 & 811). These                                                                 | 1,826,000.00 |
| 92001125    | S499  | 57   | G23    | Program - Multipurposea (090-23) Bldg. 3, 2nd floor improvement to classrooms. Note that this allocation will lapse on July 1, 2027 at the end of the current biennium. (Reallocate - from Fund 060)                                                                                  | 1,470,000.00 |
| 92001125    | S545  | 57   | G19    | Site - URF - Exterior campus Lights/ LED light conversion and replacements for walkways and streets lights that have failed/failing. Note that this allocation will lapse on July 1, 2027 at the end of the                                                                           | 65,000.00    |
| 92001125    | S546  | 57   | G13    | Facility - URF- Several elevators on campus need to be brought up to new compliance requirements and new elevator service company we are contracting with will not cover under service contract until                                                                                 | 56,000.00    |
| 92001125    | S555  | 57   | G21    | Infrastructure - URF- Bldg 24 plant boiler room â€œ The automatic transfer switch (ATS) for the emergency generator in front of the boilers has completely failed. This failure prevents transfer during power loss and causes malfunction upon power restoration. (Reallocate - from | 88,000.00    |
| 92001125    | S556  | 57   | G13    | Facility - URF - Mast Center â€œ Replace failed front doors and frames on the Redondo Beach pier facility. Sea water exposure has caused the wooden doors to swell and jam, blocking access. The doors have been forcibly shaved multiple times and can no longer. (Reallocate - from | 55,000.00    |
| 92001125    | S601  | 57   | G13    | Facility - URF - Replace failed fume hood valve, controller, supply air kit, and exhaust valve to restore functionality and meet certification requirements for Phoenix hood system. (Reallocate - from Fund 060)                                                                     | 90,000.00    |
| 92001125    | S613  | 57   | G13    | Facility - URF - Replace two sets of double door hardware, locks, and ADA actuator buttons in Building 6. Verify installation and functionality to ensure full accessibility. (Reallocate - from Fund 060)                                                                            | 25,000.00    |
| 92001125    | S677  | 57   | G17    | Roof - URF - Repair failed roof on Building 25A to restore use of the facility. (Reallocate - from Fund 060)                                                                                                                                                                          | 30,000.00    |
| 92001125    | S690  | 57   | G13    | Facility - URF - The Heat recovery unit supplying heat to third floor bldg. 26 has desegregated and needs to be replaced to supply heat to this floor. (Reallocate - from Fund 060)                                                                                                   | 130,000.00   |
| 92001125    | S741  | 57   | G13    | Facility - URF - Replace two drain assemblies and repair 8 feet of drainpipe under the concrete floor in Building 25A plant building.                                                                                                                                                 | 30,000.00    |
| 92001125    | S743  | 57   | G13    | Facility - URF - Replace the failed maintenance access door serving the MaST Center aquarium area. (Reallocate - from Fund 060)                                                                                                                                                       | 25,000.00    |
| 92001125    | S772  | 57   | G13    | Facility - URF - Repair the Building 4 Trane unit and Mitsubishi VRF unit by replacing required major components to restore heating and cooling. (Reallocate - from Fund 060)                                                                                                         | 25,000.00    |
| 92001125    | S810  | 57   | G01    | Facility - URF - Replace carpet and subfloor in Classroom Building 10.                                                                                                                                                                                                                | 80,000.00    |

## **LOCAL CAPITAL PROJECTS**

Due to on-going challenges with the state of our capital budget, the College plans to evaluate our local capital project needs based on available funding after the start of the FY27. The College is still in the process of identifying projects to proceed with local funds. Additional information will be provided to the Board of Trustees upon final planning.

## STUDENT FEE SCHEDULE

The following FY27 Student Fee Schedule has been approved by the Board in February 2026.

| DESCRIPTION                               | 2026-27      | 2025-26      | CHANGE    |
|-------------------------------------------|--------------|--------------|-----------|
| AH Prep Exam Health Care                  | pass through | pass through |           |
| AH Prep Exam Health Care                  | pass through | pass through |           |
| HOST Beverage Material                    | \$ 249.00    | \$ 249.00    | \$ -      |
| HOST Beverage Material                    | \$ 249.00    | \$ 249.00    | \$ -      |
| HOST Field Trip                           | ACTUAL       | ACTUAL       | \$ -      |
| HOST Field Trip                           | ACTUAL       | ACTUAL       | \$ -      |
| HOST Food                                 | \$ 59.00     | \$ 59.00     | \$ -      |
| HOST Food                                 | \$ 59.00     | \$ 59.00     | \$ -      |
| Med. Assist. Course                       | \$ 33.00     | \$ 33.00     | \$ -      |
| Med. Assist. Course                       | \$ 33.00     | \$ 33.00     | \$ -      |
| Application Fee International Programs    | \$ 54.00     | \$ 54.00     | \$ -      |
| ISP Orientation Fee                       | \$ 120.00    | \$ 120.00    | \$ -      |
| ISP Airport Arrival Pickup Fee (Optional) | \$ 100.00    | \$ -         | \$ 100.00 |
| Biology & Env Sci Class Course Fee 2      | \$ 55.00     | \$ 55.00     | \$ -      |
| Biology & Env Sci Class Course Fee 2      | \$ 55.00     | \$ 55.00     | \$ -      |
| Biology & Env Sci Course Fee 1            | \$ 45.00     | \$ 45.00     | \$ -      |
| Biology & Env Sci Course Fee 1            | \$ 45.00     | \$ 45.00     | \$ -      |
| Biology & Env Sci Course Fee 3            | \$ 90.00     | \$ 90.00     | \$ -      |
| Biology & Env Sci Course Fee 3            | \$ 90.00     | \$ 90.00     | \$ -      |
| Science Lab Support                       | \$ 13.00     | \$ 13.00     | \$ -      |
| Science Lab Support                       | \$ 13.00     | \$ 13.00     | \$ -      |
| Chemistry Course Fee                      | \$ 18.00     | \$ 18.00     | \$ -      |
| Chemistry Course Fee                      | \$ 18.00     | \$ 18.00     | \$ -      |
| Geology Course Fee                        | \$ 15.00     | \$ 15.00     | \$ -      |
| Geology Course Fee                        | \$ 15.00     | \$ 15.00     | \$ -      |
| Geology Course Fee (Geology Field Trip Fe | \$ 35.00     | \$ 35.00     | \$ -      |
| Geology Course Fee (Geology Field Trip Fe | \$ 35.00     | \$ 35.00     | \$ -      |
| Geology Field Trip Cls Fee II             | \$ 45.00     | \$ 45.00     | \$ -      |
| Geology Field Trip Cls Fee III            | \$ 65.00     | \$ 65.00     | \$ -      |
| Geology Field Trip Cls Fee IV             | \$ 1,163.00  | \$ 1,163.00  | \$ -      |
| Geology Field Trip Crs Fee II             | \$ 45.00     | \$ 45.00     | \$ -      |
| Geology Field Trip Crs Fee III            | \$ 65.00     | \$ 65.00     | \$ -      |
| Geology Field Trip Crs Fee IV             | \$ 1,163.00  | \$ 1,163.00  | \$ -      |
| Ocean Course Fee                          | \$ 35.00     | \$ 35.00     | \$ -      |
| Ocean Course Fee                          | \$ 35.00     | \$ 35.00     | \$ -      |
| Physics Course Fee                        | \$ 15.00     | \$ 15.00     | \$ -      |
| Physics Course Fee                        | \$ 15.00     | \$ 15.00     | \$ -      |
| Life Science Field Trip                   | \$ 100.00    | \$ 100.00    | \$ -      |
| Life Science Field Trip                   | \$ 100.00    | \$ 100.00    | \$ -      |

| DESCRIPTION                             | 2026-27      | 2025-26      | CHANGE   |
|-----------------------------------------|--------------|--------------|----------|
| Engineering Fee                         | \$ 20.00     | \$ 20.00     | \$ -     |
| Engineering Fee                         | \$ 20.00     | \$ 20.00     | \$ -     |
| Calculator Rental                       | \$ 20.00     | \$ 10.00     | \$ 10.00 |
| Lost Item Fee - Calculator              | \$ 100.00    | \$ 100.00    | \$ -     |
| Parking Permit Fee - Noncredit Students | \$ 40.00     | \$ 40.00     | \$ -     |
| Safety & TRanspotation Management Fee   | \$ 66.00     | \$ 66.00     | \$ -     |
| Testing - Procter                       | \$ 30.00     | \$ 30.00     | \$ -     |
| Allied Health Liability Insur           | pass through | pass through | \$ -     |
| Allied Health Liability Insur           | pass through | pass through | \$ -     |
| Allied Hlth Insurance                   | pass through | pass through | \$ -     |
| Allied Hlth Insurance                   | pass through | pass through | \$ -     |
| Application Fee Int'l Pr                | \$ 54.00     | \$ 54.00     | \$ -     |
| Basic Skills Tuition                    | \$ 25.00     | \$ 25.00     | \$ -     |
| Liability Insur Med Assistant           | pass through | pass through | \$ -     |
| Liability Insur Med Assistant           | pass through | pass through | \$ -     |
| Liability Insurance Clinical            | pass through | pass through | \$ -     |
| Liability Insurance Clinical            | pass through | pass through | \$ -     |
| Non-Res Insurance                       | pass through | pass through | \$ -     |
| NSF Check Fee                           | \$ 25.00     | \$ 25.00     | \$ -     |
| Stu Internshp Ins Clas                  | pass through | pass through | \$ -     |
| Stu Internshp Ins Clas                  | pass through | pass through | \$ -     |
| Parking Fine                            | \$ 30.00     | \$ 30.00     | \$ -     |
| Parking Permit - RESERVED               | \$ 100.00    | \$ 100.00    | \$ -     |
| Parking Prmt Replacement                | \$ 29.00     | \$ 29.00     | \$ -     |
| Studnt Parking Camp View                | \$ 100.00    | \$ 100.00    | \$ -     |
| Library Fines                           | variable     | variable     | \$ -     |
| RC Testing Fee                          | pass through | pass through | \$ -     |
| RC Testing Fee                          | pass through | pass through | \$ -     |
| Resp. Care Course F                     | \$ 40.00     | \$ 40.00     | \$ -     |
| Resp. Care Course F                     | \$ 40.00     | \$ 40.00     | \$ -     |
| App Fee BAS Business                    | \$ 46.00     | \$ 46.00     | \$ -     |
| Allied Health Prep Exam                 | pass through | pass through | \$ -     |
| Allied Health Prep Exam                 | pass through | pass through | \$ -     |
| Allied Health Simulation                | \$ 45.00     | \$ 45.00     | \$ -     |
| Allied Health Simulation                | \$ 45.00     | \$ 45.00     | \$ -     |
| Educational Learning Platforms          | pass through | pass through | \$ -     |
| Educational Learning Platforms          | pass through | pass through | \$ -     |
| Nurs Consortium Crs                     | pass through | pass through | \$ -     |
| Nurs Consortium Crs                     | pass through | pass through | \$ -     |

| DESCRIPTION                               | 2026-27   | 2025-26   | CHANGE     |
|-------------------------------------------|-----------|-----------|------------|
| Nursing Lab Supplies First Year           | \$ 80.00  | \$ 150.00 | \$ (70.00) |
| Nursing Lab Supplies First Year           | \$ 80.00  | \$ 150.00 | \$ (70.00) |
| Nursing Mat. Course                       | \$ 25.00  | \$ 50.00  | \$ (25.00) |
| Nursing Mat. Course                       | \$ 25.00  | \$ 50.00  | \$ (25.00) |
| Art Course Fee                            | \$ 18.00  | \$ 18.00  | \$ -       |
| Art Course Fee                            | \$ 18.00  | \$ 18.00  | \$ -       |
| Ceramic Course Fee                        | \$ 52.00  | \$ 52.00  | \$ -       |
| Ceramic Course Fee                        | \$ 52.00  | \$ 52.00  | \$ -       |
| Journalism Course F                       | \$ 30.00  | \$ 15.00  | \$ 15.00   |
| Journalism Course F                       | \$ 30.00  | \$ 15.00  | \$ 15.00   |
| Photo/Video Course                        | \$ 32.00  | \$ 32.00  | \$ -       |
| Photo/Video Course                        | \$ 32.00  | \$ 32.00  | \$ -       |
| Piano Course Fee                          | \$ 18.00  | \$ 18.00  | \$ -       |
| Piano Course Fee                          | \$ 18.00  | \$ 18.00  | \$ -       |
| Vicom Class Fee                           | \$ 32.00  | \$ 32.00  | \$ -       |
| Vicom Course Fee                          | \$ 32.00  | \$ 32.00  | \$ -       |
| Voice Accompanist                         | \$ 19.00  | \$ 19.00  | \$ -       |
| Education Course Fe                       | \$ 7.00   | \$ 7.00   | \$ -       |
| Education Course Fe                       | \$ 7.00   | \$ 7.00   | \$ -       |
| First Aid Certificate                     | \$ 35.00  | \$ 25.00  | \$ 10.00   |
| First Aid Certificate                     | \$ 35.00  | \$ 25.00  | \$ 10.00   |
| Fitness Center Course Fee                 | \$ 10.00  | \$ 10.00  | \$ -       |
| Fitness Center Course Fee                 | \$ 10.00  | \$ 10.00  | \$ -       |
| Phy Ed Activity                           | \$ 10.00  | \$ 10.00  | \$ -       |
| Phy Ed Activity                           | \$ 10.00  | \$ 10.00  | \$ -       |
| Lost Itemtype - ITS EQUIPMENT             | Variable  | Variable  | \$ -       |
| Technology Fee                            | \$ 40.00  | \$ 40.00  | \$ -       |
| Application Fee - Non BAS                 | \$ 45.00  | \$ 45.00  | \$ -       |
| Conv: Transcript Fee                      | \$ 15.00  | \$ 14.00  | \$ 1.00    |
| Graduation Fee                            | \$ 20.00  | \$ 20.00  | \$ -       |
| Graduation Fee - 2nd app                  | \$ 20.00  | \$ 20.00  | \$ -       |
| ID Card Replacement                       | \$ 5.00   | \$ 5.00   | \$ -       |
| Registration Late Fee                     | \$ 49.00  | \$ 49.00  | \$ -       |
| Vocational Testing                        | DELETE    | \$ 33.00  | \$ -       |
| Lost/Broken Item Fee                      | \$ 100.00 | \$ 100.00 | \$ -       |
| Cruise Line Ops Fee (class)               | \$ 55.00  | \$ -      | \$ 55.00   |
| Cruise Line Ops Fee (course)              | \$ 55.00  | \$ -      | \$ 55.00   |
| Teaching Licensure Test Fee (Class)       | \$ 165.00 | \$ -      | \$ 165.00  |
| Teaching Licensure Test Fee (Course)      | \$ 165.00 | \$ -      | \$ 165.00  |
| Nursing Lab Supplies Second Year (Class)  | \$ 40.00  | \$ -      | \$ 40.00   |
| Nursing Lab Supplies Second Year (Course) | \$ 40.00  | \$ -      | \$ 40.00   |
| Study Abroad Experience                   | \$ 950.00 | \$ -      | \$ 950.00  |

# TUITION AND FEE RATES 2026-27

## WASHINGTON STATE COMMUNITY COLLEGE TUITION AND FEE RATES 2026-27

|                         |                      | <u>Lower Division</u>                                                 |                     | <u>Upper Division</u>                                                 |                     |
|-------------------------|----------------------|-----------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------|---------------------|
|                         |                      | <u>RESIDENTS</u>                                                      | <u>NONRESIDENTS</u> | <u>RESIDENTS</u>                                                      | <u>NONRESIDENTS</u> |
|                         |                      | <i>Assumes 15 Credits per Quarter</i>                                 |                     | <i>Assumes 15 Credits per Quarter</i>                                 |                     |
| ANNUAL                  | Operating Fee        | \$3,993.15                                                            | \$9,946.05          | \$7,032.60                                                            | \$20,790.90         |
|                         | Building Fee         | \$557.25                                                              | \$1,155.00          | \$557.25                                                              | \$1,155.00          |
|                         | Maximum S & A Fee    | <u>\$541.50</u>                                                       | <u>\$541.50</u>     | <u>\$541.50</u>                                                       | <u>\$541.50</u>     |
|                         | Tuition and Fees     | <u>\$5,091.90</u>                                                     | <u>\$11,642.55</u>  | <u>\$8,131.35</u>                                                     | <u>\$22,487.40</u>  |
| QUARTERLY               | Operating Fee        | \$1,331.05                                                            | \$3,315.35          | \$2,344.20                                                            | \$6,930.30          |
|                         | Building Fee         | \$185.75                                                              | \$385.00            | \$185.75                                                              | \$385.00            |
|                         | Maximum S & A Fee    | <u>\$180.50</u>                                                       | <u>\$180.50</u>     | <u>\$180.50</u>                                                       | <u>\$180.50</u>     |
|                         | Tuition and Fees     | <u>\$1,697.30</u>                                                     | <u>\$3,880.85</u>   | <u>\$2,710.45</u>                                                     | <u>\$7,495.80</u>   |
|                         |                      | <i>1-10 Credits</i>                                                   |                     | <i>1-10 Credits</i>                                                   |                     |
| PER CREDIT              | Operating Fee        | \$106.35                                                              | \$300.92            | \$234.42                                                              | \$693.03            |
|                         | Building Fee         | \$15.79                                                               | \$35.20             | \$15.79                                                               | \$35.20             |
|                         | Maximum S & A Fee    | <u>\$14.00</u>                                                        | <u>\$14.00</u>      | <u>\$14.00</u>                                                        | <u>\$14.00</u>      |
|                         | Tuition and Fees     | <u>\$136.14</u>                                                       | <u>\$350.12</u>     | <u>\$264.21</u>                                                       | <u>\$742.23</u>     |
|                         |                      | <i>Average Incremental Increase for Each Credit between 11 and 18</i> |                     | <i>Average Incremental Increase for Each Credit between 11 and 18</i> |                     |
| PER CREDIT              | Operating Fee        | \$53.51                                                               | \$61.23             | \$0.00                                                                | \$0.00              |
|                         | Building Fee         | \$5.57                                                                | \$6.60              | \$5.57                                                                | \$6.60              |
|                         | Maximum S & A Fee    | <u>\$8.10</u>                                                         | <u>\$8.10</u>       | <u>\$8.10</u>                                                         | <u>\$8.10</u>       |
|                         | Tuition and Fees     | <u>\$67.18</u>                                                        | <u>\$75.93</u>      | <u>\$13.67</u>                                                        | <u>\$14.70</u>      |
|                         |                      | <i>19+ Credits</i>                                                    |                     | <i>19+ Credits</i>                                                    |                     |
| EXCESS CREDIT SURCHARGE | Per Credit Surcharge | <u>\$122.14</u>                                                       | <u>\$336.12</u>     | <u>\$250.21</u>                                                       | <u>\$728.23</u>     |

UNGRADED COURSES - per credit fees - Operating Fees deposited to Fund 149

**2026-27**

|                                           | <u>Comments</u>                                                                                                                         | <u>Per Credit Fee</u>                                                                                     |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| Apprenticeship<br>(Clock hour equivalent) | 50% waiver                                                                                                                              | \$68.00<br>\$4.53                                                                                         |
| ABE, ESL, GED                             | Colleges may waive the \$25 charge for students who are unable to pay                                                                   | \$25 per student per quarter                                                                              |
| Competency Based Programs                 | Method for establishing tuition governed by WAC 131-28-025, subsection (2), amended by State Board Resolution 14-09-60 (Sept. 10, 2014) | Program length (in months) divided by three and multiplied by quarterly tuition & fees at 15 credit hours |

|                 | <u>Comments</u>                                                                  | <u>Per Quarter Waiver Amount</u> |
|-----------------|----------------------------------------------------------------------------------|----------------------------------|
| Athletic Waiver | Colleges may waive up to 100% of the resident OPERATING FEE rate for 15-credits. | <i>Lower Division</i>            |
|                 |                                                                                  | \$ 1,331.05                      |
|                 |                                                                                  | <i>Upper Division</i>            |
|                 |                                                                                  | \$ 2,344.20                      |

Colleges are authorized to charge tuition to Running Start students when the student's choice of credit load exceeds the level that will be reimbursed by the school district.

## WAIVERS

|                                                                                                               |                                                                                                                                                                  |                                            |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Waivers are calculated based on 2026-27 residential tuition of \$1,697.30 per quarter or \$136.14 per credit. |                                                                                                                                                                  |                                            |
| All waivers are effective beginning Fall Quarter 2026.                                                        |                                                                                                                                                                  |                                            |
|                                                                                                               |                                                                                                                                                                  |                                            |
| <b><u>Statutory/Mandatory Waivers</u></b>                                                                     |                                                                                                                                                                  |                                            |
|                                                                                                               | Military: Child & Spouse of Eligible Veterans or National Guard members that became totally disabled or determined to be a prisoner of war or missing in actions | No tuition or fees                         |
|                                                                                                               | Military: Child & Spouse of Eligible Veterans or National Guard members who lost their life while on active federal or military service                          | No tuition or fees                         |
|                                                                                                               | Children of deceased or disabled law enforcement persons or firefighters                                                                                         | No tuition or fees                         |
|                                                                                                               | Wrongfully convicted felons, their children & step children                                                                                                      | No tuition or fees                         |
| <b><u>SBCTC Mandatory</u></b>                                                                                 |                                                                                                                                                                  |                                            |
|                                                                                                               | ABE/ESL/GED (ELCAP) students                                                                                                                                     | Waiver of \$25 operating fee based on need |
|                                                                                                               | Apprenticeship                                                                                                                                                   | Waiver of 50% of tuition                   |
|                                                                                                               | Parent Education                                                                                                                                                 | Waiver of 85% of tuition                   |
|                                                                                                               | Running Start (eligible low-income students)                                                                                                                     | No course fees - college level             |
| <b><u>Highline College Optional Waivers &amp; Other Special Programs</u></b>                                  |                                                                                                                                                                  |                                            |
|                                                                                                               | Native American students                                                                                                                                         | Resident tuition                           |
|                                                                                                               | In-state high school graduates                                                                                                                                   | Resident tuition                           |
|                                                                                                               | Undocumented high school graduates                                                                                                                               | Resident tuition                           |
|                                                                                                               | Washington Guard members & dependents                                                                                                                            | Resident tuition                           |
|                                                                                                               | Active military members, spouses, & dependents                                                                                                                   | Resident tuition                           |
|                                                                                                               | Eligible military members & dependents                                                                                                                           | Waive Building and S&A fees                |
|                                                                                                               | Eligible veterans and National Guard members                                                                                                                     | Waive 10% of tuition                       |
|                                                                                                               | Athletes (resident & non-resident)                                                                                                                               | Waive 50% of tuition                       |
|                                                                                                               | High school completion (resident)                                                                                                                                | \$12 per credit                            |
|                                                                                                               | High school completion (non-resident differential)                                                                                                               | Waive non-resident differential            |
|                                                                                                               | Vocational students enroll in excess of 18 credits/quarter                                                                                                       | Waive tuition above 18 credits             |
|                                                                                                               | BAS Programs - qualified Highline College employees - space available basis                                                                                      | \$10/class - max 2 classes/quarter         |
|                                                                                                               | College courses - eligible State & K-12 employees (28B.15.558)                                                                                                   | \$10/class - max 2 classes/quarter         |
|                                                                                                               | Senior citizen credit (28B.15.540[1]) - space available basis                                                                                                    | \$10/class - max 2 classes/quarter         |
|                                                                                                               | Senior citizen audit (28B.15.540[2]) - space available basis                                                                                                     | \$5/class - max 2 classes/quarter          |
|                                                                                                               | International Students - NEW enrollment in 2025-26                                                                                                               | One-time waiver of \$1K                    |