



**Board of Trustees, District No. 20
Walla Walla Community College
Board Meeting Agenda
Board Room (161) | WWCC Walla Walla Campus
Monday | June 16, 2025 | 3:00 p.m.**

To connect to the Monday, June 16, 2025 Board Meeting virtually, go to ZOOM: <https://wwcc-edu.zoom.us/j/86794923271> or dial-in: 253/215-8782.

Study Session

All Times Are Estimates

- | | | |
|------------------|---|----------------|
| 3:00 p.m. | Call to Order
<i>Mr. Tim Burt, Chair</i> | |
| 3:01 p.m. | Budget Background and Context
<i>Mr. Patrick Sisneros and Ms. Lori Peterson</i> | Discuss |

Special Board Meeting Agenda

All Times Are Estimates

- | | | | |
|------------------|--|----------------|--------------|
| 3:45 p.m. | First Read: 2025-26 Student Services and Activities Fee Budget
<i>Dr. Colleen Vandenboom</i> | Discuss | Tab 1 |
| 3:55 p.m. | First Read: 2025-26 Athletics Budget
<i>Dr. Vandenboom</i> | Discuss | Tab 2 |
| 4:05 p.m. | First Read: 2025-26 Annual Plan and Budget
<i>Mr. Sisneros</i> | Discuss | Tab 3 |
| 4:20 p.m. | Adjourn | | |



Vice President of Student Services
Walla Walla Community College
 500 Tausick Way
 Walla Walla, WA 99362-9267

MEMORANDUM

TO: Board of Trustees
FROM: Dr. Colleen Vandenoorn, Vice President of Student Services
DATE: June 13, 2025
SUBJECT: First Read of Student Services and Activities Fee Budget for FY26

On behalf of Student Life and the various departments funded by the Services and Activities (S&A) Fee budget, we are pleased to present the financial priorities developed in alignment with the primary stakeholders of these funds—WWCC students.

We want to commend the students serving in the Student Government Association, the Student Activities Team, and the Student Recreation Center on both the Walla Walla and Clarkston campuses. Their dedication has contributed to a notable increase in student engagement across both sites.

This proposed budget aligns with the intent of the S&A Fee, ensuring a strong return on investment for all students. The attached document outlines funding decisions that reflect student input, with the following key highlights:

- **Projected S&A Fee Revenue:** \$796,933, based on a 2% projected enrollment increase and a 3% tuition increase
- **Use of Reserve Funds:** A request to allocate \$12,966 from reserve funds (~\$300,000 balance) to develop a balanced budget
- **Support for Athletics:** Continued strong investment in programs that serve a large number of WWCC students
- **Clarkston SGA Advisor Shift:** Due to personal changes impacting the current Clarkston SGA advisor role, we are reallocating funds from the programming line to the salary line to support the transition. This shift will allow us to increase hours and responsibilities for an existing staff member to assume advising duties and ensure continued support for student leadership on the Clarkston campus.
- **Virtual/Online Student Engagement:** New funding to support initiatives that build a sense of belonging for virtual and online students
- **Student Parent Support:** Sustained focus on programs and services that foster community, with added attention to the needs of student parents

We would also like to thank Lori Petersen from Business Services for providing the revenue forecast that supported this proposal.

Thank you for your consideration and continued support of student-centered initiatives at Walla Walla Community College.

**Walla Walla Community College
FY 25-26 Services and Activities Fees Budget**

Revenue Type	FY 23-24 Revenue	FY 24-25 Revenue	FY 25-26 Revenue
S&A Fees	740,880	784,360	796,944
Vending Proceeds	7,500	7,500	7,500
Reserve	75,000	-	12,966
Total Revenues	\$ 823,380.00	\$ 791,860.00	\$ 817,410.00

Account Title	FY 23-24	% of Budget	FY 24-25	% of Budget	Campus	FY 25-26 Proposed	Total Proposed	% of Budget
Administrative and Professional Salaries	106,950	13.0%	110,000	13.9%	Walla Walla	116,000	165,010	20.2%
					Clarkston	49,010		
Director of Student Life Support	5,000	0.6%	4,500	0.6%	Walla Walla	3,000	4,500	0.6%
					Clarkston	1,500		
Media, Marketing, and Graphics	3,000	0.4%	3,000	0.4%	Walla Walla	2,000	3,000	0.4%
					Clarkston	1,000		
Student Government Association Operations	80,000	9.7%	93,000	11.7%	Walla Walla	65,000	69,000	8.4%
					Clarkston	4,000		
Student Club Council Support	14,000	1.7%	6,000	0.8%	Walla Walla	3,000	6,000	0.7%
					Clarkston	3,000		
Student Clubs	33,000	4.0%	10,000	1.3%	Walla Walla	7,000	10,000	1.2%
					Clarkston	3,000		
Student Activities and Engagement Programming	200,430	24.3%	207,000	26.1%	Walla Walla	189,000	200,500	24.5%
					Clarkston	11,500		
Virtual Student Programming	-	0.0%	-	0.0%	Walla Walla	-	2,500	0.3%
					Clarkston	2,500		
Diversity, Inclusion, and Equity Programming	9,000	1.1%	-	0.0%	Walla Walla	-	-	0.0%
					Clarkston	-		
Volunteerism/Community Service	5,000	0.6%	-	0.0%	Walla Walla	-	-	0.0%
					Clarkston	-		
Graduation	6,000	0.7%	8,000	1.0%	Walla Walla	5,000	6,500	0.8%
					Clarkston	1,500		
Student Teams (PAS, SkillsUSA)	25,000	3.0%	10,000	1.3%	Walla Walla	10,000	10,000	1.2%
					Clarkston	-		
Athletics Support	336,000	40.8%	336,000	42.4%	Walla Walla	336,000	336,000	41.1%
					Clarkston	-		
Contingency	-	0.0%	4,360	0.6%	Walla Walla	2,400	4,400	0.5%
					Clarkston	2,000		
Totals	\$ 823,380.00	100.0%	\$ 791,860.00	100.0%		\$ 817,410.00	\$ 817,410.00	100.0%



Vice President of Student Services
Walla Walla Community College
 500 Tausick Way
 Walla Walla, WA 99362-9267

MEMORANDUM

TO: Board of Trustees
FROM: Dr. Colleen Vandenoorn, Vice President of Student Services
DATE: June 13, 2025
SUBJECT: First Read of Athletics Budget for FY26

On behalf of the WWCC Athletics Department, we are pleased to submit the FY 2026 budget request. This proposal reflects our ongoing commitment to enhancing the student-athlete experience, strengthening operational efficiency, and aligning with institutional goals. We are proud to represent an award-winning program—this year alone, five of our coaches were named Coach of the Year, our Women’s Basketball team won their division, most of our teams finished in the top three, and seven student-athletes from our Rodeo program are heading to the national championships.

We are not requesting the use of reserve funds this year.

Key highlights of the FY 2026 budget include:

- **Fundraising Contributions:** While the Athletics budget includes a \$25,000 allocation, it does not reflect the full scope of revenue generated by the department. This academic year, our teams and the Warrior Club raised a combined total of **\$144,101.62**. Team fundraising efforts brought in \$138,000 to support essential needs such as equipment and travel. The Warrior Club contributed \$6,101.62 through concessions, dome sign sponsorships, and a small number of season pass sales. These efforts are critical to sustaining and enriching the student-athlete experience.
- **Athletic Trainer Position Filled:** During the 2024–25 academic year, the Athletic Trainer position was vacant. We are excited to welcome Madison Escobar, who will start in July. Her arrival is expected to revitalize this essential service and improve the overall student-athlete experience. We also anticipate potential increases in expenditures as she assesses and enhances the training space.
- **Improved Athletic Waiver Distribution:** In collaboration with Business Services and Financial Aid, we have adopted a new model that enables WWCC to offer a 100% athletic waiver. While we are requesting the same scholarship funding as last year, we are optimistic that this change will reduce future reliance on the college’s general budget.
- **Direct Student Support Line:** This line includes athletic scholarships and \$41,473 in work-based scholarships. In previous years (2022 and 2023), these were listed as separate line items.
- **Personnel Cost Adjustments:** The increase in the “Athletic Director and Program Support Personnel” line reflects cost-of-living adjustments and contractual salary updates.

We appreciate your continued support and investment in WWCC Athletics and the students we serve.

**Walla Walla Community College
FY26 Athletics Program Budget**

	2022-2023	2023-2024	2024-2025	2025-2026
Revenue				
<u>Student Activities and Intercollegiate Athletics</u>				
Service and Activity Fee (as approved by SGA)	336,000	336,000	336,000	336,000
Spirit Packs (User Fee)	7,500	7,500		
Revenue from Sporting Events	10,000	12,000	12,000	12,000
Fundraising	-	-	25,000	25,000
Total Student Activities and Intercollegiate Athletics	353,500	355,500	373,000	373,000
<u>Local Funds (included in FY22 Operating Budget)</u>				
Salaries and Benefits	472,023	472,023	491,796	550,499
Goods and Services	96,107	96,107	98,786	82,786
Revenue Transfer from Local Funds to support program	299,927	299,927	343,683	342,318
Total Local Funds Supporting Athletics Program	868,057	868,057	934,265	975,603
Total Revenue	1,221,557	1,223,557	1,307,265	1,348,603
Expenditures				
Direct Student Support	270,912	270,912	260,969	261,442
Non-Resident Recruitment		40,000		
Supplies and Contracted Services	275,122	294,438	300,000	300,000
Travel	143,000	142,538	160,000	160,000
Insurance	46,500	46,487	46,500	46,500
Rents and Leases	14,000	14,000	48,000	48,000
<u>Athletic Program Personnel</u>				
Athletic Director and Program Support Personnel	344,104	298,266	361,665	386,450
Coaches and Assistant Coaches	99,113	121,129	121,817	122,576
Time Keepers, Stat Recorders, Announcers, etc	3,333	8,314	8,314	23,635
Student Help/Work Scholarships	25,473	25,473		
Athletic Director Contingency	-	-		
Total Expenditures	1,221,557	1,261,557	1,307,265	1,348,603

The Board approved Athletics budget serves as the College's plan to comply with RCW 28B.15.120 (2)a.

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Office of the President
Walla Walla Community College
 500 Tausick Way
 Walla Walla, WA 99362-9267
 Phone: (509) 527-4274
 Fax: (509) 527-4249

MEMORANDUM

TO: Board of Trustees

DATE: June 13, 2025

FROM: Chad E. Hickox, President

RE: Fiscal Year 2025-26 College Operating Budget

The 2025-2026 Walla Walla Community College (WWCC) operating budget was developed in accordance with the College's 2023-2028 strategic plan and reflects priorities established by the Board of Trustees and college leadership team, with input from a variety of sources including budget managers, Division Chairs and other faculty, as well as key staff from across the organization.

This year's process involved expanded and refined opportunities for employee engagement and input, through additions such as budget forums at which employees were invited to hear budget managers describe their budget requests to the Budget Council and members of the Executive Leadership Team (ELT). Union leaders were invited to join ELT meetings in December, January, April, and June, and various consultations throughout the year led to the most input into an institutional budget in recent memory. As changes were announced, including realignment of the mission of the Clarkston campus to focus more on workforce education, a series of all-college meetings were held, including on April 30, May 1, May 8, and June 12. The College as a whole is to be commended for its contributions to the development of this budget. The participatory governance model of budget development resulted in greater transparency and increased inclusivity. Even so, we have noted and plan to enact improvements and refinements to the process in the future.

Using tools developed by the Strategic Enrollment Leadership Council, enrollment projections were systematically calculated and thoroughly vetted. Although a degree of probability is involved in any revenue projection, by following these processes and proven practices, we have arrived at a defensible – even somewhat conservative, projection as the basis for our budget planning. The outcome of this concerted effort is a plan to spend wisely, staff strategically, and stay focused on our strategic priorities. The resulting budget moves the institution closer to the sustainable college we strive to be, with zero reliance on reserves, a healthy and inclusive culture, and staffing levels that match our foreseeable enrollment numbers. Work remains to bring the organization as a whole onto a sustainable footing, but some of the staffing reductions and other austerity measures have reduced a long-standing structural deficit, causing us to rely on reserves to balance the budget at the lowest level in many years.

General themes, framed by our strategic plan, include: retention of existing students, aggressive outreach, recruiting, community engagement activities, and initiatives to enhance a sense of belonging among students and employees – all of which are reflected in the draft

budget. Through our investments, we intend to sustain the significant enrollment rebound of the past year, ensure faculty are able to continue to provide outstanding education and support to keep their students on track, and generally seek to enhance college culture with the goal of promoting the well-being of students and employees alike. Challenges include increased personnel costs, additional compliance requirements and legislative reporting, and ongoing budgetary, policy, and organizational uncertainty at the state and federal levels. Furthermore, inflationary effects – especially with regard to utility costs, facility maintenance, software subscriptions, personnel costs, and the like, continue to present a challenging fiscal environment for FY26 and beyond. With the looming adjustment to the state level allocation model, further reductions in state support are likely in future fiscal years, making it all the more important to exercise as much fiscal discipline as possible in the present.

WWCC is positioning itself for future growth by making a small number of investments in personnel and infrastructure, including expanding the Ag programs associated with the Farm to Fork project. Given financial constraints and the potential effects of federal funding cuts, maintaining current functionality is our main priority and will be considered success under the circumstances.

This budget as presented today, represents the first reading before the board.

In approving the budget, the Board of Trustees authorizes:

- the College President to proceed with the execution of the plan;
- the College President to transfer funds within the General Fund, or from local and other funds, to eliminate any cash deficit as required by RCW 43.88.260, to provide working capital, and to support approved projects and activities;
- the tuition and fee schedule as established by law, by the State Board for Community and Technical Colleges, as implemented by the College President, and as published in the College's catalog and public website;
- the College President to accept allocation amendments from the State Board for Community and Technical Colleges, to accept such grants and contracts as may be acquired during the budget period, and to report on such changes, as needed, to the Board of Trustees;
- the addition of staff and faculty positions necessary to carry out the College's programs, as well the College's annual work plan and current strategic plan, all in accordance with established College hiring protocols; and
- the College President to determine the fee schedule for contract courses and programs.

I would like to recognize the hard work and dedication of many staff and faculty over the past several months to develop the budget as presented to the Board. Although the pandemic has ostensibly been over for quite some time, the stress and strain of that, combined with financial pressures and other factors in broader society, have made it a challenging year. It is a testament to their dedication to our students that we continue to see such outstanding results, good enrollment numbers, and overall student success. I am proud of the work reflected in this document, and I believe that it represents a very thoughtful, reasonable, and strategic approach to the College's financial planning for FY26. I commend, congratulate, and thank the myriad contributors to this budget.

Thank you, Trustees, for your dedication to our mission and your support of our students and staff.



BUDGET

FISCAL YEAR 2025-2026

Proposed to the Board of Trustees

June 16, 2025

Submitted by:
Dr. Chad E. Hickox, President

BOARD OF TRUSTEES

Tim Burt, Chair of the Board
Bill Warren, Vice Chair of the Board
Alejandra Davis
Tara Leer
Gustavo Reyna

WWCC 2025-2026 Strategic Priorities and Goals

As we present the budget and prepare the College for the upcoming year, we reaffirm WWCC's vision, mission, and commitment to student success. The current strategic plan, developed collaboratively during the 2022-2023 academic year, provided us with strategic priorities and guidance throughout the budgeting process. The plan carries forward the priorities identified by the Board of Trustees to establish institutional stability in the short-term while preparing us for long-term sustainability.

Mission Statement

Walla Walla Community College removes barriers to access, provides high quality educational experiences, and facilitates equitable learning and success to cultivate thriving rural communities.

Vision Statement

Walla Walla Community College is the best community college in the nation at producing a well-educated and highly skilled workforce and promoting thriving communities.

Strategic Priorities 2023-2028

The strategic priorities listed below are identified in the institutional strategic plan that was adopted in Fall 2023.

1. Students Learn & Achieve their Goals
2. WWCC is an Employer of Choice
3. Institutional Stability & Sustainability
4. Thriving Communities

The budget presented here builds on success in meeting these priorities and carries them forward into 2025-2026, with special emphasis on enrollment (recruitment and retention), which includes a focus on connection and belonging, financial sustainability, and the professional development of college employees. Resources are being deployed and capacity is being built across the college and its operations, to include support of student success, increased marketing and outreach, enhanced fundraising capacity, improved cybersecurity, and compliance with regulatory requirements.

Budget Overview

The State Board of Community and Technical Colleges (SBCTC) has provided the College with a projected allocation for 2025-2026 which is still in draft status and subject to further adjustments before being finalized. While it is possible that there may be changes in the initial state allocation between now and when it is released, no major adjustments are expected at this time.

The proposed fiscal year 2026 operating budget relies on \$300,000 use of reserve funds – down \$500,000 from the fiscal year 2025 operating budget. We expect this trend to continue as management controls and strategic adjustments bring us closer to a sustainable budget within one to two years.

Enrollment

Strategic Enrollment Leadership Council (SELC) set a conservative enrollment forecast of 1839 AAFTE for the 2024-2025 fiscal year. SELC uses several inputs to determine enrollment targets. The first is the enrollment projection. The Office of Institutional Research and Effectiveness (IRE) conducts projections using different methods as appropriate based on enrollment trends, including trendline and cohort attrition models. The second input used to develop the enrollment target accounts for the known impacts and assumptions deemed most likely to occur in the upcoming year. Impacts considered for the upcoming year include instructional program changes, student support strategies, and external factors like changes in the FAFSA, the local economy, and labor markets.

Based on the SELC analysis and subsequent discussion among the executive leadership and leadership in Instruction, Student Services, Budgeting, IRE, and College Council, it was recommended that the College continue to set fairly conservative enrollment figures for budgeting purposes. Looking further into the future, the size of high school graduating classes is expected to decrease over the next decade. This suggests continued efforts at optimizing the college budget for this expected leveling-off of enrollment beginning in 2025-2026. As a result, the enrollment forecast for budgeting purposes for state-funded FTE was set to a modest 2% increase over the gains made in 2024-2025 resulting in a budgeting AAFTE of 1957.

Budget Assumptions

The operating plan includes the following information and assumptions, which are represented in the College's fiscal year 2025-2026 operating budget.

State Allocation

The total draft State Allocation for fiscal year 2026 is \$26,812,620. This reflects a 0.5% general fund reduction and a \$600,000 decrease due to the correction of a budgeting error made by the Office of Financial Management (OFM). These reductions were offset by changes in legislated proviso funding, resulting in a smaller reduction to state funding than expected: \$279,210 or 1% over prior year.

District Enrollment Allocation Base (DEAB), Student Achievement Initiative (SAI), Weighted/Priority Enrollment, and Minimum Operating Allocation (MOA) increased over the previous year's allocation by \$924,496 or 5.8%.

Provisos and earmarks that provide funding for designated purposes are distributed by SBCTC through the allocation model - including support for DEI initiatives, Worker Retraining, and Opportunity Grant - along with compensation-related items that are mandated (i.e., COLA and benefit rates). The College had an overall net decrease in provisos and earmarks of \$1,203,706 or 10.7%.

In the 2025-2027 enacted budget, the Legislature has discontinued or reduced a handful of provisos including the workforce development grant for CDL training, funding for financial aid outreach partnerships with

community-based organizations, and specific Opportunity Grant funding for healthcare education. Additionally, to provide colleges with increased flexibility, the Legislature has removed several provisos while maintaining the corresponding funding to the college system. Among these were funding for Guided Pathways, High Demand Faculty Stipends, and Nurse Educator stipends. These were set aside for the next four years by SBCTC. Funding for other provisos freed up by the Legislature - for college affordability, foundational support, institutional priorities, and opioid prevention – was distributed to the college system through the allocation model.

Compensation

The fiscal year 2025 COLA increases will be 3.0% for faculty and 3.0% for exempt staff. These increases are approximately 79% funded by the State. Due to a timeline issue during the 2025-2027 WPEA bargaining process, COLA for our classified staff members was not included in the enacted State budget.

Compensation provisos/earmarks related to wages, health benefits, and state pension rates decreased overall by approximately \$142,032. This is the result of fiscal year 2026 COLAs, a \$163 per employee per month increase in health benefit costs, 26% and 19% decreases in PERS and TRS rates, and compensation related provisos that were undesignated by the Legislature in the 2025-2027 enacted budget.

Additional compensation-related funding includes a four-year continuation of funding for high demand faculty stipends (\$465,441) and for nurse educator salaries (\$1,233,190). This funding has been placed in safe harbor by SBCTC for the 2025-2027 biennium and have been included in revenue projections. The amounts are a pass-through in the College's operating budget, having an equal amount of related salary and benefit expense.

Operating Fee (Tuition)

Tuition rates at community and technical colleges are budgeted to increase by 3.3% as outlined in legislation. Enrollment is projected to increase by approximately 2.0%. A forecast of \$7,244,841 is assumed based on an analysis of actual tuition collected coupled with the rate increase and projected enrollment increase.

Local Funding Sources

Focused growth areas continue to be critical as we rely more heavily on local funding sources to support the College's operating budget. Locally generated revenue of \$8,900,824 will be leveraged for fiscal year 2025-2026.

Running Start is expected to generate \$2,754,000 based on fiscal year 2025 results along with 2% increases to the non-vocational and vocational rates, respectively.

Other Local Revenue includes amounts the College receives for fees charged to students along with revenue associated with the lease of college facilities, interest on investments, and other miscellaneous revenue. For the fiscal year 2026 budget planning cycle, this line is forecast at \$1,000,000.

Indirect revenue for grants and contracts is the amount the College can charge to manage these programs. An assumption of \$1,065,000 in indirect revenue related to Corrections Education, other contracts, and federal funding is included in operating revenue and used to offset baseline costs.

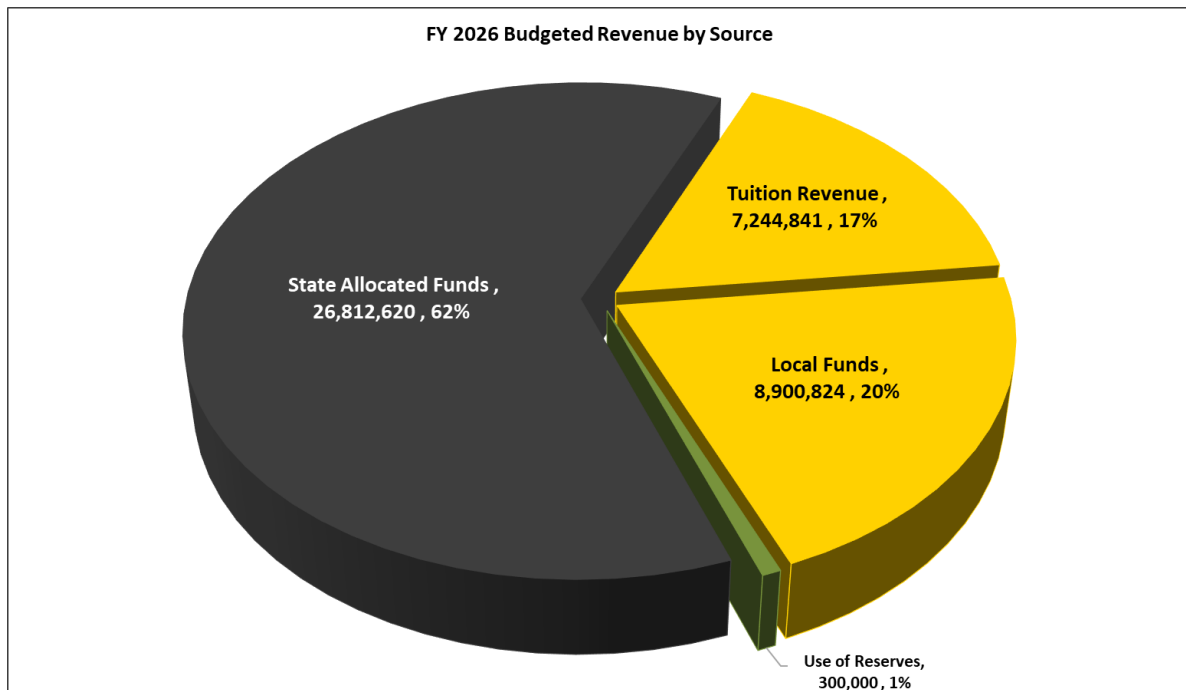
Program/Course fees are amounts collected from students for program-specific uses such as course materials, lab consumables, and program equipment replacement. These fees must be used for the intended purpose. The revenue line related to designated program/course fees has been increased by \$1,320,099 over the fiscal year 2025 budget. This represents planned use of accumulated fund balances for larger equipment replacements, as well as ongoing improvements in budgeting and forecasting these revenues.

Multiple measures were employed to balance the fiscal year 2026 operating budget, including, but not limited to: reducing the travel budget, discontinuing in-person Arts & Sciences instruction on the Clarkston campus, offering buy-out incentives to faculty, and declining to fill behind many vacant positions. In addition to these measures, use of reserve funds, which include Federal COVID-19 relief funding (HEERF, CRSSAA, ARPA) drawn to replace revenue lost during the pandemic, will facilitate a balanced budget with a revenue assumption of \$300,000.

**Walla Walla Community College
2025-2026 Operating Budget
Revenues**

Revenue Sources	FY 2025 Proposed Budget	FY 2026 Proposed Budget	Variance Incr/(Decr)	% Δ	Notes
State Allocation (FORECAST)					
District Enrollment Allocation Base (DEAB)	10,208,713	11,004,393	795,680	8%	1
Student Achievement Initiative	1,693,758	1,747,077	53,319	3%	2
High Demand (Weighted) FTEs	1,069,242	1,144,739	75,497	7%	3
Minimum Operating Allowance (MOA)	2,850,000	2,850,000	-	0%	4
Provisos and Earmarks	11,270,117	10,066,411	(1,203,706)	-11%	5
State Allocated Funds	27,091,830	26,812,620	(279,210)	-1%	
Tuition Revenue	6,650,000	7,244,841	594,841	9%	
Local Funds					
Running Start Support	1,980,000	2,754,000	774,000	39%	
Program/Course Fees	1,697,708	3,017,808	1,320,099	78%	
Indirect - Grants & Contracts	1,100,000	1,065,000	(35,000)	-3%	
Other Local Revenue	1,000,000	1,000,000	-	0%	
Self-Support and Resale Programs	450,000	450,000	-	0%	
Student Wrap Around Support (Foundation)	250,000	250,000	-	0%	
MacKenzie Scott Funds	154,035	164,016	9,982	6%	
Open Doors (Alternative Education Program)	200,000	200,000	-	0%	
Local Funds	6,831,743	8,900,824	2,069,081	30%	
Use of Reserves	800,000	300,000	(500,000)	-63%	
Total	41,373,573	43,258,285	1,884,712	5%	

Notes: Please see accompanying notes for definitions of terminology used

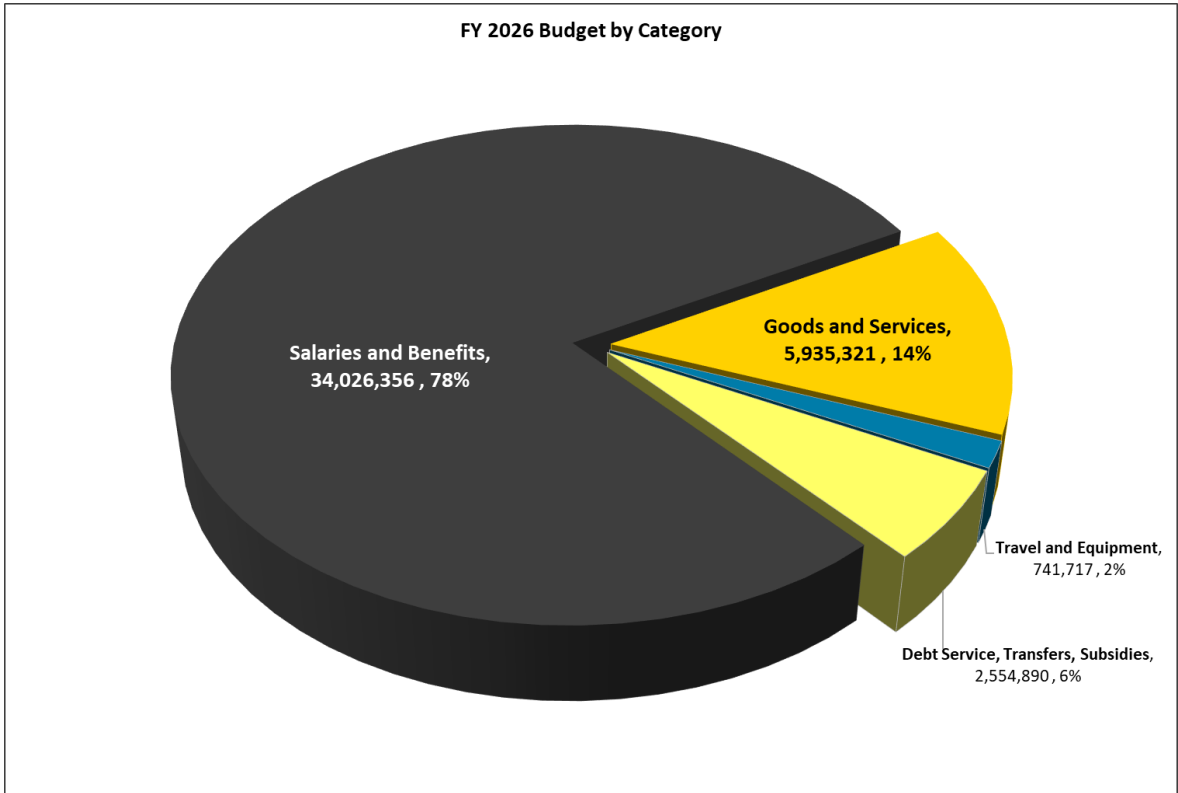
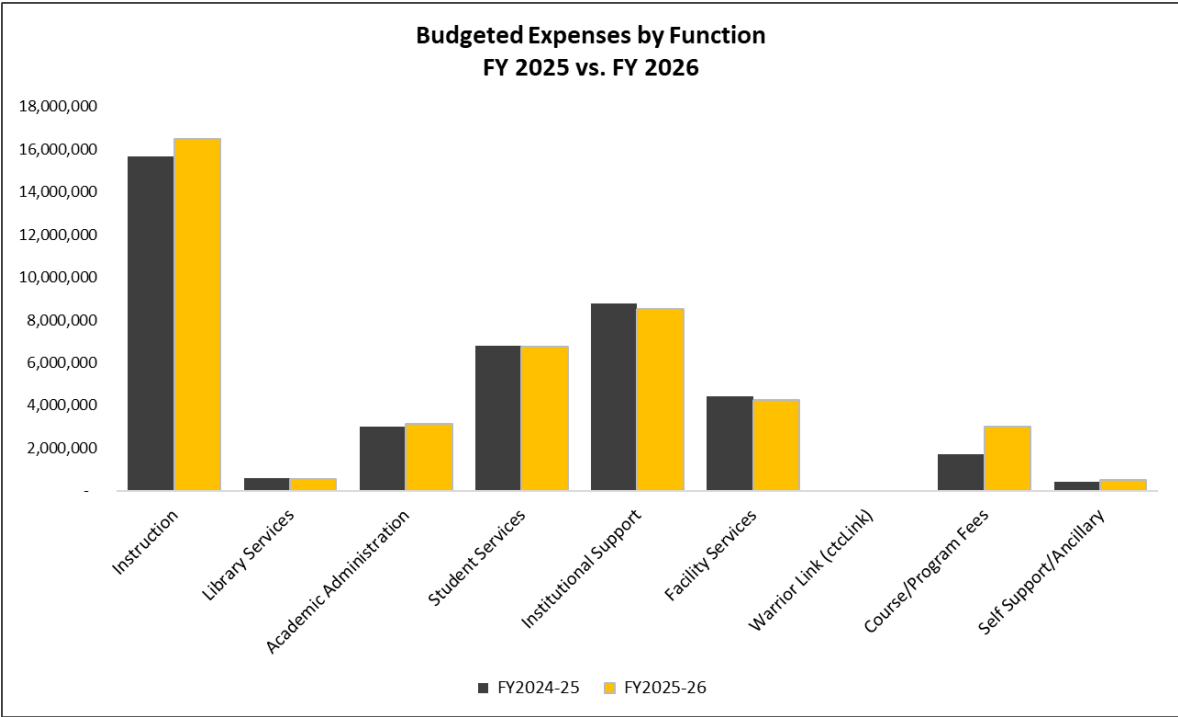


**Walla Walla Community College
2025-2026 Operating Budget
Expenditures by Function and Category**

By Function	FY2024-25	FY2025-26	Variance Incr/(Decr)	%	Notes
Instruction	15,661,790	16,493,905	832,115	5%	6
Library Services	585,449	548,685	(36,764)	-6%	
Academic Administration	3,013,771	3,156,599	142,828	5%	7
Student Services	6,793,477	6,750,089	(43,388)	-1%	8
Institutional Support	8,773,926	8,528,477	(245,449)	-3%	9
Facility Services	4,420,407	4,250,209	(170,198)	-4%	
Warrior Link (ctcLink)	-	-	-	0%	
Course/Program Fees	1,697,708	3,017,808	1,320,099	78%	
Self Support/Ancillary	427,044	512,513	85,469	20%	
	41,373,573	43,258,285	1,884,712	5%	

By Category	FY2024-25	FY2025-26	Variance Incr/(Decr)	%	Notes
Salaries and Benefits	33,142,167	34,026,356	884,189	3%	
Contracted Services	454,597	505,986	51,389	11%	
Goods and Services	4,648,665	5,429,335	780,670	17%	
Travel	424,454	150,000	(274,454)	-65%	
Equipment	522,716	591,717	69,001	13%	
Subsidies	1,584,917	1,402,797	(182,120)	-11%	10
Debt Service	222,500	808,410	585,910	263%	
Transfers	373,556	343,683	(29,873)	-8%	
	41,373,573	43,258,285	1,884,712	5%	

Notes: Please see accompanying notes for definitions of terminology used



2025-2026 GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS

This section will be included with second read materials

Notes to the Operating Budget Statements of Revenue and Expenditures

1. District Enrollment Allocation Base (DEAB): Provides base funding in accordance with each district's annual enrollment target. The State Board has a college system-wide enrollment target of 130,981.

District targets are a share of the college system target based on a rolling three-year average of their enrollments. However, in recent years colleges have struggled to meet their targets due to declining enrollment levels. In fiscal year 2026, each FTE has a value of \$3,920 which represents an increase of \$283 per FTE over the previous year.

2. Performance Funding - Student Achievement Initiative (SAI): 5% of the total \$1.22 billion state appropriation is committed to performance funding in the allocation model. This allocation is based upon points and performance outcomes in the academic year 2023-2024.
3. Weighted/Priority Enrollment FTE: Under the allocation model, four enrollment categories receive an additional weight of 0.3 (a value of \$1,176) per student FTE. As indicated below, the skills gap and adult basic education categories make up the bulk of these enrollments.
 - a. Skills Gap – 41%
 - b. Adult Basic Education – 40%
 - c. STEM – 16%
 - d. Upper-level Applied Baccalaureate – 7%
4. Minimum Operating Allocation (MOA): The model assumes every college requires a minimum amount for campus operations. Each college receives \$2.85 million annually. These funds are intended to support facility operations and maintenance. A small portion of this funding comes from the capital budget due to a 2003 fund swap where the Legislature replaced state operating funds for maintenance and operating with capital projects account funding. The remaining funding comes from the operating budget.
5. Provisos and Earmarks:
 - a. Provisos are language in budget bills where the Legislature places conditions and limitations on the use of appropriations;
 - b. Earmarks are funds identified by the State Board for specific purposes. They fall into two general categories:
 - i. Amounts related to compensation, maintenance and operations and leases; amounts are held in safe harbor for four years after which they are rolled out of safe harbor and distributed through the base allocation;
 - ii. Other Earmarks: Programs or population-specific funds identified by the State Board such as Opportunity Grant, Centers of Excellence, Workforce Development Projects, funds for Disability Accommodations and Students of Color.
6. Instruction: Includes academic transfer, workforce, preparatory (courses under college level), and adult education.
7. Academic Administration: Administrative support and management for instructional programs which includes deans and support staff, faculty professional development, and curriculum development.

8. Student Services: Activities that provide assistance and support for the needs and interests of students. This includes social and cultural development, counseling and advising, financial aid, admissions, and student records.
9. Institutional Support: Includes the activities of management (president, trustees, vice-presidents and support staff), fiscal operations, human resources, public relations, and administrative information technology services that are not related to instructional activities.
10. Subsidies: Financial support provided to students either directly or indirectly.