



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 28, 2023

FROM: Chad E. Hickox
President

RE: Fiscal Year 2023-24 College Operating Budget

The 2023-2024 Walla Walla Community College operating budget was developed in accordance with the College's strategic plan and reflects priorities established by the Board of Trustees and the College's leadership team, who sought 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 marks the first time in recent history when the Budget Council was convened and took an active role in developing the draft budget. Composed of representative Classified staff, Faculty, and Administrative Exempt employees, the Budget Council discussed budget assumptions, proposed changes to past practices, and reviewed information prior to presentation to ELT and the Board of Trustees.

The College as a whole is to be commended for its contributions to the development of this budget, first as part of the comprehensive and inclusive zero-based budgeting approach that was initiated in February of 2020, and more recently through participation in the nascent participatory governance structure. Ultimately, the success of the college at edging closer to a sustainable budget in the near future is a result of concerted effort to spend wisely, staff strategically, and stay focused on our core mission. Through position control measures intended to keep payroll costs in check, strategic enrollment management measures in effect, aggressive outreach, recruiting, community engagement activities, and multiple other initiatives, the College is actively adapting to circumstances to ensure that it will continue to meet the needs of the communities we serve.

There is no question that challenges created by the COVID-19 pandemic continue to significantly affect the College's financial situation with regard to planning for FY 24. Enrollment remains low, the need for additional resources to support the mental health and well-being of students remains high, and compliance requirements, including legislative reporting, continue to increase. Inflationary impacts, especially with regard to utility costs, continue to present a challenging fiscal environment for FY 24 and the future.

It is noteworthy that WWCC is positioning itself for future growth by making a number of important investments in personnel and infrastructure, which are made possible in large part by the federal COVID-19 relief funds that are available to WWCC in the form of lost-revenue reimbursement. These investments will provide various opportunities for enrollment growth, increased rates of retention, and higher success rates for students. These investments promise to translate directly into increased revenue over the next one to five years, although the precise trajectory of enrollment over that time is still the subject of intense exploration and analysis. This budget as presented today, May 24, 2023, 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. The pandemic aftermath has stretched everyone's resources thin, and the convergence of pandemic-related difficulties as well as adjusting to the new operating environment that resulted from the implementation of ctcLink/WarriorLink, have made this budget cycle particularly challenging. Nevertheless, 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 FY 24. I commend, congratulate, and thank the myriad contributors to this budget, and look forward to the bright future awaiting WWCC.

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



BUDGET

FISCAL YEAR 2023 - 2024

Proposed to the Board of Trustees

June 28, 2023

Submitted by:
Dr. Chad E. Hickox, President

BOARD OF TRUSTEES

Michelle Liberty, Chair of the Board

Tara Leer, Vice Chair of the Board

Tim Burt

Sergio Hernandez

Bill Warren

WWCC 2023-2024 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 2020-2021 academic year, provided us with strategic priorities and guidance throughout the budgeting process. The plan carries forward the priorities previously identified by the Board of Trustees to establish institutional stability in the short-term while preparing us for long-term sustainability. As the new strategic plan is being developed for adoption in Fall 2023, we expect a high degree of continuity in terms of our core mission and priorities.

Vision Statement

Walla Walla Community College will be the catalyst that transforms our students' lives and the communities we serve.

Mission Statement

Walla Walla Community College inspires all students to discover their potential and achieve their goals by providing relevant, equitable, and innovative learning opportunities and services.

Strategic Goals 2021-2023

The strategic goals listed below are identified in the institutional strategic plan that was adopted in 2021.

- WWCC will provide high-quality pathways for education and training for all students to meet the needs of our communities.
- WWCC will be a fiscally sustainable organization.
- WWCC will be welcoming, inclusive, supportive of, and responsive to all communities we serve.

The budget here presented builds on success in meeting these priorities and carries them forward into 2023-2024, with special emphasis on enrollment (recruitment and retention), which includes a focus on equity, diversity, and inclusion, 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 2023-2024 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 operating budget will access funding from the Higher Education Emergency Relief Fund (HEERF) II, Coronavirus Response and Relief Supplemental Appropriations Act (CRSSAA) and/or Higher Education Emergency Relief Fund III, American Rescue Plan Act (ARPA) for lost revenue and other eligible losses. I am pleased to report that reliance on lost-revenue funding is reduced from that of FY 2022-2023, which is a trend that is expected to continue as management controls and strategic adjustments bring us closer to a sustainable budget within one to two years.

Reserves will also be accessed to support one-time expenditures in the upcoming year.

Enrollment

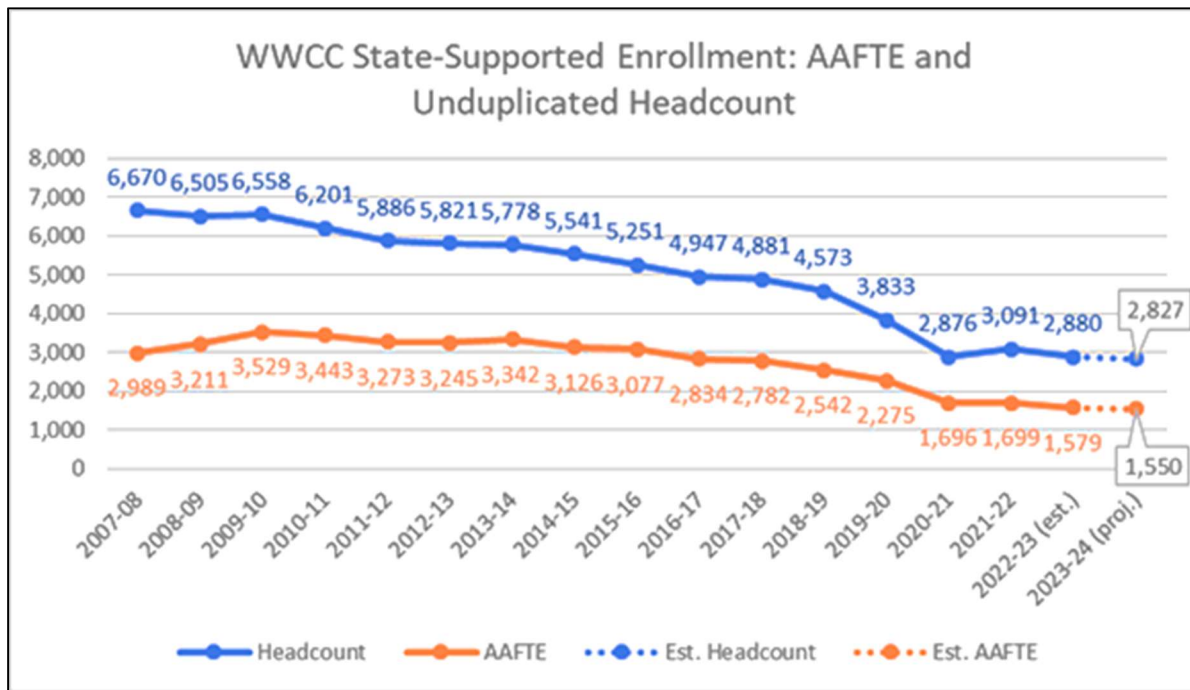
Looking toward next year, we have tempered our expectations and have a greater appreciation for uncertainty and imperfect information, two hallmarks of environments that are unstable and rapidly changing. Our enrollment outlook accounts for a slight decrease of about 2% in AAFTE. While we have budgeted conservatively with that enrollment projection that continues a slight downward trajectory, we believe that our actual enrollment will move modestly into positive territory over the coming year. This cautious optimism is informed by various factors. The first is the impact of the "lost cohort" of fall 2020 is diminishing with incoming fall cohorts increasing significantly over historical averages. Second, WWCC's retention rate remains strong relative to the CTC system, which reflects the good- and on-going work by our faculty and staff, and also our students' commitment to persevere. Recruitment and outreach staff have been seasoned as a team, with very promising effects. Their work will be supported by meaningful strategic enrollment management work that has been done through the Strategic Enrollment Leadership Council. Staff have been engaged in on- and off-campus events that positively influence new student enrollment. Lastly, the reinvigoration of existing programs, the reinstatement of previously shuttered programs (such as CDL), and the development of new programs over the coming year are all expected to generate additional interest in enrolling at WWCC.

The chart below presents a time-series of state supported enrollment by annualized average full-time equivalent (AAFTE) and unduplicated headcount at WWCC. The chart includes recorded enrollment, present year estimates, and projections for the upcoming fiscal year, 2024. AAFTE is calculated by adding quarterly FTE (summer, fall, winter, and spring) and dividing the sum by three.

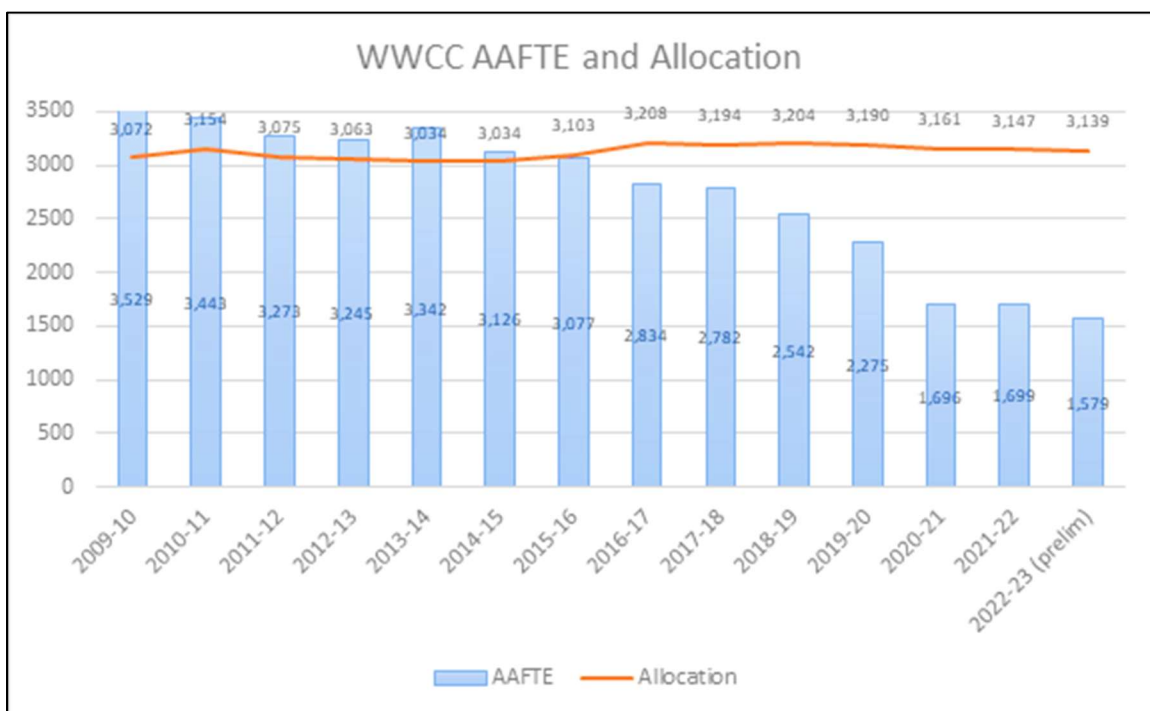
Enrollment at WWCC had been in continuous, compounding decline for about a decade, notwithstanding 2021-2022, when state supported enrollment ended positive year over year. The COVID-19 pandemic increased the momentum of the downward trend with a precipitous drop of approximately 25% from 2020 to 2021.

Based on the data analysis conducted by the Department of Institutional Research and Effectiveness and subsequent discussions with the Strategic Enrollment Leadership Council as

well as members of the Instructional Leadership Council, the AAFTE projection for the upcoming fiscal year is 1,550 FTE.



The chart below illustrates the relationship between WWCC’s annual enrollment and the level of funding the college is allocated from the State Board for Community and Technical Colleges (SBCTC). The data shows that from 2011 through 2015, enrollment exceeded state support. Beginning in 2016-2017, WWCC’s enrollment declined in relation to its state budget allocation. That pattern steadily continued through the present year.



What does this mean? And why should we be concerned?

In our community and technical college system, if colleges consistently fail to meet their state budget allocation they risk losing a share of that funding. The level of reduction could be equivalent to the difference between the reported enrollment and the budget allocation, and that residual would be redistributed to other colleges in the system. In this scenario, a college would be deemed "under enrolled and over funded" and budget dollars would be redistributed to those colleges whose enrollment exceeds their funding level. This process of reassigning state FTEs from low-enrolled to higher-enrolled colleges is referred to as "re-basing."

Due to system-wide and sustained enrollment decline over the past several years, re-basing has yet to occur. The pandemic has also negatively impacted state-supported enrollment across the system. However, as the distance widens between WWCC's reported enrollment and its state funding allocation, we need to be vigilant and anticipate re-basing to occur.

Budget Assumptions

The operating plan includes the following information and assumptions, which are represented in the College's FY 2023-2024 operating budget.

State Allocation

The total draft State Allocation of \$25,241,012 for FY 2024 reflects a \$2,688,008 or 11.9% increase 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 \$1,236,921 or 9.8%.

Provisos and earmarks are distributed by SBCTC through the allocation model - including support for Guided Pathways, High Demand Program Faculty, Nurse Educator salaries and Worker Retraining - along with compensation-related items that are mandated (i.e. COLA and benefit rates). The College had an overall net increase in provisos and earmarks of \$1,451,087 or 17.0%.

Compensation

The operating plan includes 100% funding for FY 2024 COLAs. The FY 2024 COLA increases will be 8.9% for faculty and 4.0% for classified and exempt staff.

Compensation earmarks related to wages, health benefits, and state pension rates increased overall by approximately \$716,696. This is the result of FY 2024 COLAs, a \$15 per employee per month increase in health benefit costs, and 8.5% and 34.17% decreases in DRS and TRS rates, respectively.

Additional compensation-related items include reallocation of \$465,441 for high demand faculty stipends and \$1,233,190 for nurse educator salaries, which are expected to be fully funded and have been included. These items are considered pass-through amounts.

Operating Fee (Tuition)

Tuition rates at community and technical colleges are budgeted to increase by 3.0% as outlined in legislation. Enrollment is projected to decrease by approximately 2.0%. A forecast of \$6,180,000 is assumed based on an analysis of actual tuition collected coupled with the rate increase and projected enrollment decrease.

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 \$5,983,000 will be leveraged for fiscal year 2023-2024.

Running Start is expected to generate \$1,700,000 based on FY 2023 results along with rate increases.

The Alternative Education Program was replaced by the Open Doors program to maintain the relationship between the College and Walla Walla Public Schools (WWPS). The program requires that all referrals come through the school district and as a result, the college is getting fewer referrals. While FY 2022 showed a steep revenue decline, FY 2023 results are expected to be over three times higher than FY 2022. The budgeted revenue of \$150,000 is based on anticipated results in FY 2023.

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. This has been under-estimated in previous budgets. For the FY 2024 budget planning cycle, each component of this funding line was forecast independently. Consequently, this revenue line has been increased by \$634,250 for FY 2024 – from \$365,750 in the FY 2023 budget to \$1,000,000 in FY 2024. This increase is due to higher interest on investments, increased surplus equipment sales, and other factors.

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

Program/Course fees are amounts collected from students for program specific uses such as instructional techs, lab consumables, and program equipment replacement. These fees must be used for the intended purpose.

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 \$1,000,000.

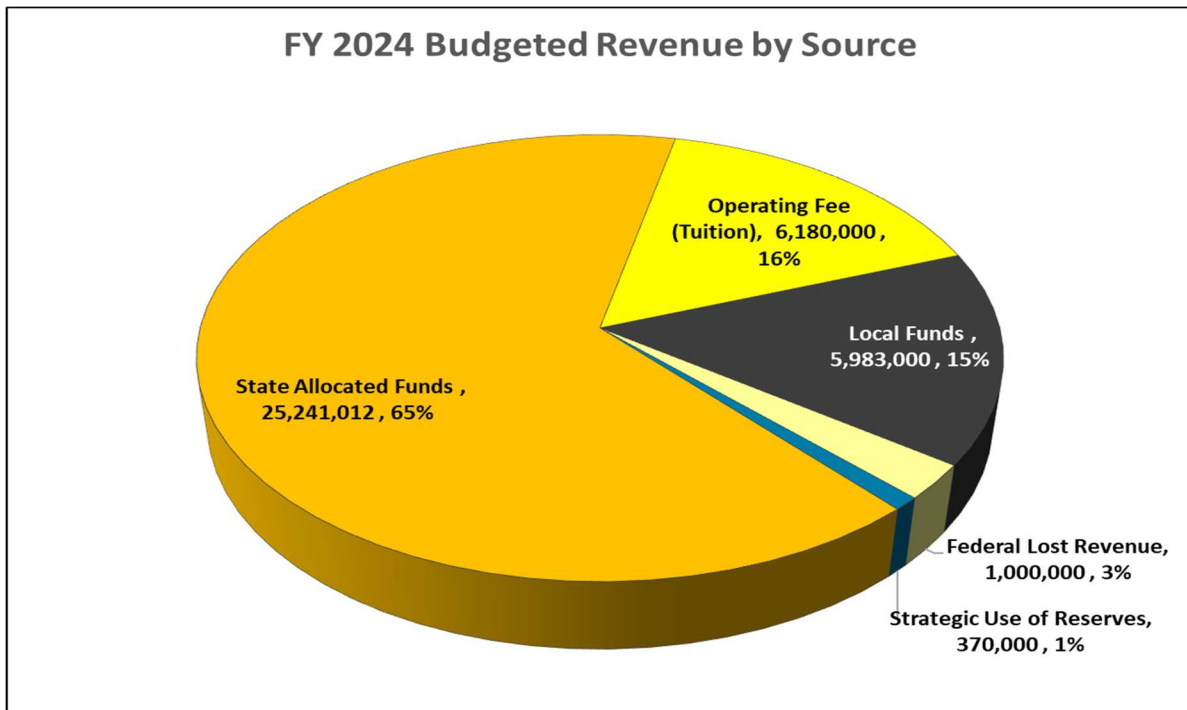
With the ongoing work to stabilize following last year's ctcLink implementation, we will continue to use reserves to fund the two business systems analysts and other continuing costs of getting the new system optimized to support the College's business needs. Reserve funding for this purpose is estimated to be \$300,000.

Additional reserves of \$70,000 will be accessed to support one-time costs.

**Walla Walla Community College
2023-2024 Operating Budget
Revenues**

Revenue Sources	FY 2023 Budget	FY 2024 Proposed Budget	Variance Incr/(Decr)	% Δ	Notes
State Allocation (Draft)					
District Enrollment Allocation Base (DEAB)	8,961,322	9,838,208	876,886	10%	1
Student Achievement Initiative	1,342,192	1,544,904	202,712	15%	2
High Demand (Weighted) FTEs	855,588	1,012,911	157,323	18%	3
Minimum Operating Allowance (MOA)	2,850,000	2,850,000	-	0%	4
Provisos and Earmarks	8,543,902	9,994,989	1,451,087	17%	5
State Allocated Funds	22,553,004	25,241,012	2,688,008	12%	
Local Funds					
Operating Fee (Tuition)	6,250,000	6,180,000	(70,000)	-1%	
Running Start Support	1,700,000	1,700,000	-	0%	
Program/Course Fees	1,328,000	1,328,000	-	0%	
Indirect - Grants & Contracts	964,000	1,000,000	36,000	4%	
Other Local Revenue	365,750	1,000,000	634,250	173%	
Self-Support and Resale Programs	410,000	410,000	-	0%	
Student Wrap Around Support (Foundation)	250,000	250,000	-	0%	
MacKenzie Scott Funds	-	145,000		0%	
Open Doors (Alternative Education Program)	42,000	150,000	108,000	257%	
Local Funds	11,309,750	12,163,000	708,250	6%	
Federal Lost Revenue	1,500,000	1,000,000	(500,000)	-33%	
Strategic Use of Reserves	585,000	70,000	(515,000)	-88%	
Reserves - ctLink	525,000	300,000	(225,000)	-43%	
Total	34,972,754	38,774,012	2,156,258	6%	

Notes: Please see accompanying notes for definitions of terminology used

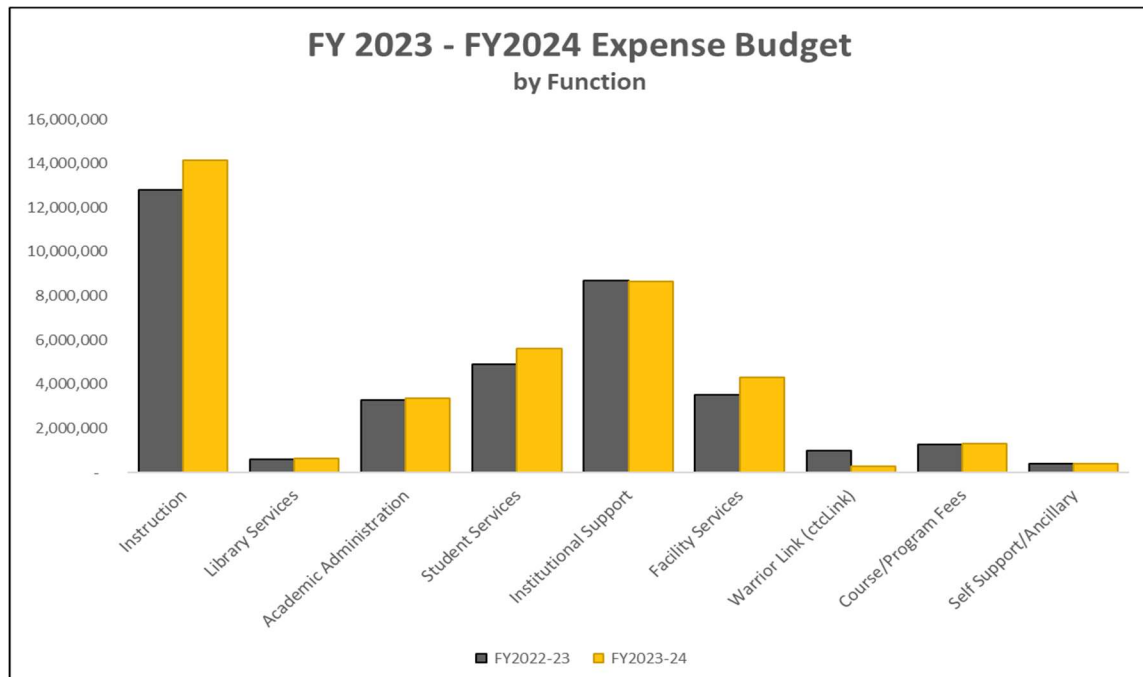


**Walla Walla Community College
2023-2024 Operating Budget
Expenditures by Function and Category**

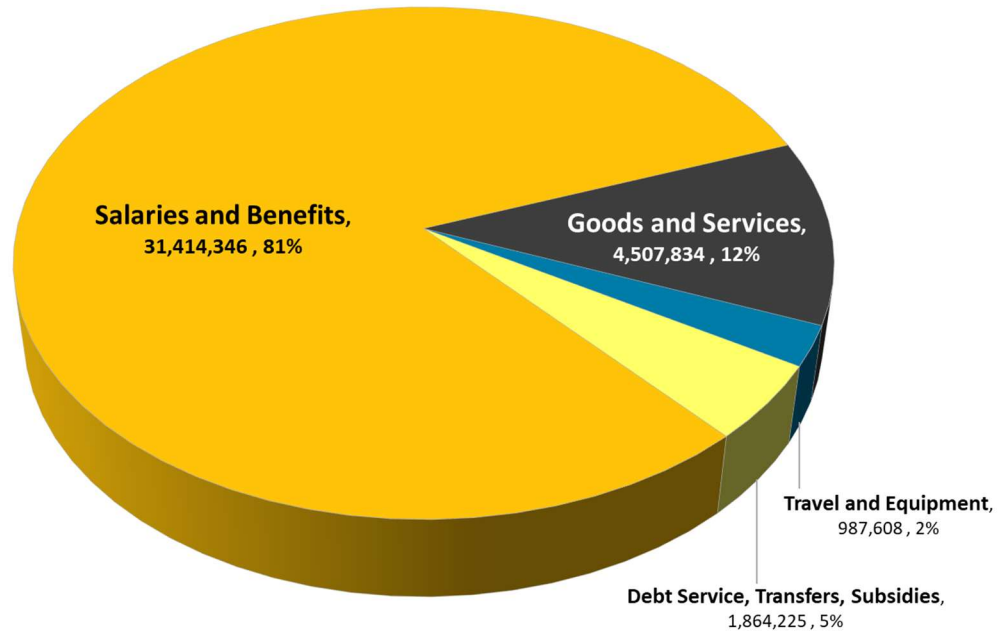
By Function	FY2022-23	FY2023-24	Variance	
			Incr/(Decr)	% Notes
Instruction	12,790,294	14,223,589	1,433,295	11% 6
Library Services	612,554	644,579	32,025	5%
Academic Administration	3,282,889	3,378,554	95,665	3% 7
Student Services	4,898,782	5,643,843	745,061	15% 8
Institutional Support	8,709,485	8,549,781	(159,704)	-2% 9
Facility Services	3,531,714	4,295,667	763,953	22%
Warrior Link (ctcLink)	975,000	300,000	(675,000)	-69%
Course/Program Fees	1,278,882	1,328,000	49,118	4%
Self Support/Ancillary	393,154	410,000	16,846	4%
	36,472,754	38,774,012	2,301,258	6%

By Category	FY2022-23	FY2023-24	Variance	
			Incr/(Decr)	% Notes
Salaries and Benefits	28,971,423	31,414,346	2,442,923	8%
Contracted Services	312,687	268,584	(44,103)	-14%
Goods and Services	4,630,341	4,239,249	(391,092)	-8%
Travel	90,436	163,016	72,580	80%
Equipment	606,219	824,592	218,373	36%
Subsidies	1,202,314	1,209,774	7,460	1% 10
Debt Service	330,300	324,050	(6,250)	-2%
Transfers	329,036	330,401	1,365	0%
	36,472,756	38,774,012	2,301,256	6%

Notes: Please see accompanying notes for definitions of terminology used



FY 2024 Expense Budget by Category



2023-2024 GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS

The 2023-2024 Grants, Contract and Fiscal Agent Agreements list presents FY 2024 anticipated award information. The information is provided by SBCTC planning numbers, documents, federal award grant documents and proposals, and by program managers. Estimated Total Grants, Contracts and Fiscal Agent Agreements for FY 2024 of \$14,867,323 are \$270,221 or 1.9% greater than prior year. Items of note this year are:

- There has been a notable increase in the Corrections Ed grants. The WSP / SBCTC grant increased \$413,913 and the CRCC / SBCTC grant increased by \$282,673.
- The Worker Retraining Program / SBCTC decreased \$10,250. The bulk of Worker Retraining award funds pay for Workforce Ed programs faculty salary and benefits. Any significant decrease in the Worker Retraining Program award amount results in a potential increase to the baseline budget for faculty salary and benefits.
- Perkins (Plan) III / SBCTC increased by \$117,798.
- WorkFirst Integrated Block Grant / SBCTC increased by \$27,377.
- A new SBCTC allocation (\$148,138) for Truck/School Bus driving education was received mid-2023 and will increase by \$131,986 in FY 2024.
- An application has been submitted for a Hospital Employee Education & Training Program (HEET) in the amount of \$249,899.
- Supporting College Students Experiencing Homelessness Grant / SBCTC; Anticipated award amount \$102,919. WWCC has received this award the past 4 years, and has been included in the draft allocation for FY 2024.
- Student Emergency Assistance Grant /SBCTC; Anticipated award amount \$100,000. WWCC has received this award the past 4 years, and has been included in the draft allocation for FY 2024.
- Job Skills Grant / SBCTC; decrease of \$56,336. The Job Skills Grant was a two-year grant that ended in FY 2023 and has been reapplied for. The training program requires a business partner that matches funds. WWCC's current business partner is Tyson.
- High Demand Enrollments funding has come to an end, a loss of \$164,500 from FY 2023. The College is still receiving a High Demand Faculty allocation.
- Running Start ESSER Funds program will end after summer quarter, a loss of \$700,000.

The following chart represents a comprehensive list of all grants and contracts along with fiscal agent agreements.

2023-2024 GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS

1	Grants and Contracts	ACCOUNT CODE w/ NEW CTCLINK DEPT			Project Manager/ Supervisor	Term	FY 21-22 Grant Award	FY 22-23 Grant Award	FY 23-24 Grant Award	Increase/ Decrease
1	WSP Educational Program / SBCTC	145	17X	372XX	Kammers	07/01/23-06/30/24	3,919,228	3,895,503	4,309,416	413,913
2	CRCC Educational Program / SBCTC	145	17X	371XX	Kammers	07/01/23-06/30/24	3,149,739	3,126,217	3,408,890	282,673
3	Worker Retraining Program / SBCTC	001	123	3XXXXX 4XXXXX	Anhorn	07/01/23-06/30/24	1,766,323	1,725,323	1,715,073	(10,250)
4	Perkins (Plan) III - Federal Vocational / SBCTC	145	1XX	45004/5	Doyle	07/01/23-06/30/24	434,000	445,085	562,883	117,798
5	Opportunity Grant Allocation / SBCTC	001	061	101_20208	Erikson	07/01/23-06/30/24	461,412	461,412	461,412	0
6	Title III - Bringing Student Success to Scale (Year 4)	145	1XX	2050x	Slepin	10/01/23-09/30/24	450,000	450,000	450,000	0
7	Title IV - Student Support Services (TRIO) (Year 3)	145	161	21400	Conrad Goff	09/01/23-08/31/24	436,920	436,920	436,920	0
8	Basic Food, Employment and Training / SBCTC	146	161	43001/4301C	Erikson	10/01/23-09/30/24	380,000	436,744	436,744	0
9	Water & Environmental Center	145	183	32805	Stockdale	07/01/23-06/30/24	363,750	363,750	363,750	0
10	WorkFirst Integrated Block Grant / SBCTC	145	1XX	4401X	Erikson	07/01/23-06/30/24	230,429	280,812	308,189	27,377
11	Truck/School bus Driver Training	001	012	33107	Anhorn	07/01/23-06/30/24	0	148,138	280,124	131,986
12	Hospital Employee Education & Training Program (HEET)	145	xxx	xxxxx	TBD	TBD	0	0	249,899	249,899
13	Agriculture & Natural Resource Center of Excellence / SBCTC	001	043	101_42000	Williams	07/01/23-06/30/24	204,157	204,157	212,323	8,166
14	Early Achievers Opportunity Grant / SBCTC	145	161	32506	Reiff	07/01/23-06/30/24	99,600	119,900	131,386	11,486
15	Child Care Access Means Parents In School (CCAMPIS)	145	161	21007	Erikson	10/01/23-09/30/24	0	128,000	128,000	0
16	Adult Basic Education / SBCTC	145	118	35103	Pearson	07/01/23-06/30/24	153,104	137,794	124,015	(13,779)
17	Student Emergency Opportunty Grant	846	271	81024	Peralez	04/01/23-03/30/24	121,129	108,034	112,153	4,119
18	Supporting College Student Experiencing Homelessness / SBCTC	001	061	101_20206	Erikson	07/01/23-06/30/24	80,000	102,919	102,919	0
19	Student Emergency Assistance Grant / SBCTC	001	061	101_20209	Erikson	07/01/23-06/30/24	100,000	100,000	100,000	0
20	Federal Work Study	850	273	81010	Peralez	07/01/23-06/30/24	103,871	87,262	88,876	1,614
21	Perkins Corrections Grant / SBCTC	145	112	45006/7	Kammers	07/01/23-06/30/24	58,449	66,960	65,663	(1,297)
22	Job Skills Grant / SBCTC	145	112	33500	Stockdale	07/01/22-06/30/24	95,000	112,670	56,334	(56,336)
23	State Work Study	850	273	81026	Kimball	07/01/23-06/30/24	54,201	54,201	54,201	0
24	Perkins Leadership Block Grant / SBCTC	145	1XX	45001/2/3	Doyle	07/01/23-06/30/24	25,400	20,400	30,000	9,600
25	IELCE / SBCTC	145	118	35114	Doyle	07/01/23-06/30/24	34,002	30,602	27,542	(3,060)
26	Open Doors Program / CRCC	146	111	37112	Kammers	09/01/23-08/31/24	35,000	20,000	20,000	0
27	Parent Co-ops	146	112	32509	Reiff	07/01/23-06/30/24	15,000	15,000	15,000	0
28	ABE Leadership Block Grant / SBCTC	145	14X	35102	Doyle	07/01/23-06/30/24	6,016	6,016	7,363	1,347
29	EMS Trauma Training	146	112	34302	Graham/Can	07/01/23-06/30/24	7,000	7,000	5,000	(2,000)
30	Perkins Special Projects / SBCTC	145	162	45008/9	Doyle	07/01/23-06/30/24	4,500	4,500	4,500	0
31	Sunshine Lady Foundation	146	111	37118	Kammers	07/01/23-06/30/24	43,000	43,000	4,465	(38,535)
32	High Demand Enrollments	001	012	101_40000	Anhorn	07/01/23-06/30/24	66,000	164,500	0	(164,500)
33	Running Start ESSER Funds Program	145	165	62001	Stanley	07/01/23-06/30/24	0	700,000	0	(700,000)
34	Workforce Development Fund / SBCTC	001	012	101_33001	Anhorn	07/01/23-06/30/24	40,000	0	0	0
35	CARES III / ARP (for Institution)	145	183	CRI_66002_66003	Lauerman	TBD	4,145,668	0	0	0
36	WorkFirst Student Support Grant	145	161	44500	Erikson	07/01/21-06/30/22	7,250	0	0	0
37	Professional-Technical Restart Grant	145	112	33301	Anhorn	07/01/21-06/30/22	138,411	0	0	0
38	National Science Foundation (NSF), Year Five	145	161	31700	Anhorn	10/01/21-09/30/22	106,180	0	0	0
39	Sherwood Trust, through the Foundation	145	185	10200	Banderas	07/01/21-06/30/22	31,000	0	0	0
40	College Spark	145	145	31401	Sachs	04/01/22-03/31/23	25,000	0	0	0
TOTAL GRANTS AND CONTRACTS							\$17,390,739	\$14,002,819	\$14,273,040	\$270,221

	Fiscal Agent Agreements	ACCOUNT CODE			Project Manager/ Supervisor	Term	FY 21-22 Grant Award	FY 22-23 Grant Award	FY 23-24 Grant Award	Increase/ Decrease
1	Snake River Salmon Recovery Board	145	183	70000/70001	Foltz	10/01/23-09/30/24	398,997	398,588	398,588	0
2	Snake River Salmon Recovery Board - BPA	145	183	70006	Foltz	04/01/23-03/31/24	189,815	195,695	195,695	0
TOTAL FISCAL AGENT AGREEMENTS							\$588,812	\$594,283	\$594,283	\$0
TOTAL GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS							\$17,979,551	\$14,597,102	\$14,867,323	\$270,221
<i>LESS GRANTS REPORTED ELSEWHERE & FISCAL AGENT AGREEMENTS :</i>										
Fiscal Agent Agreements							588,812	594,283	594,283	0
Worker Retraining							1,766,323	1,725,323	1,715,073	(10,250)
Opportunity Grant							461,412	461,412	461,412	0
Ag Center of Excellence							204,157	204,157	212,323	8,166
Workforce Development							40,000	0	0	0
Student Emergency Assistance Grant							100,000	100,000	100,000	0
Supporting College Student Experiencing Homelessness Grant							80,000	102,919	102,919	0
Student Emergency Opportuniy Grant (Federal Fin Aid)							121,129	108,034	112,153	4,119
High Demand Enrollments							66,000	164,500	0	(164,500)
Subtotal							\$3,427,833	\$3,460,628	\$3,298,163	(\$162,465)
TOTAL ADJUSTED GRANTS AND CONTRACTS							\$14,551,718	\$11,136,474	\$11,569,160	\$107,757

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 retained the college system-wide enrollment target of 130,977.

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 FY 2024, each FTE has a value of \$3,505 which represents an increase of \$313 per FTE over the previous year.

2. Performance Funding - Student Achievement Initiative (SAI): 5% of the total \$1.15 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 2021-2022.
3. Weighted/Priority Enrollment FTE: Under the allocation model, four enrollment categories receive an additional weight of 0.3 (a value of \$1,052) per student FTE. As indicated below, the skills gap and adult basic education categories make up the bulk of these enrollments.
 - a. Skills Gap – 45%
 - b. Adult Basic Education – 33%
 - c. STEM – 17%
 - d. Upper-level Applied Baccalaureate – 8%
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. Budget Provisos - 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.