

COLLEGE OF WESTERN IDAHO

FY2026 Budget Book

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Chapter 1: Budget Process and Cycle

College of Western Idaho (CWI) follows an incremental budget process. The prior fiscal year budget is the base for the new budget. One-time transfers are removed while ongoing transfers, as well as incremental increases and decreases together, form the following year's base budget.

The College uses a program prioritization process which assigns each academic program a series of financial, qualitative, and quantitative scores to inform the budget process and decision making surrounding which programs should be offered and to what degree each is anticipated to be utilized. It is this prioritization exercise that, in part, informs budget decisions and sets scoring on requested budget increments.

While the state budget process begins in earnest mid-summer, nearly one year in advance, CWI does not begin the bulk of the College budget work until much later into the new calendar year.

The College can estimate property tax and tuition revenue early on but generally does not know the amount of state appropriations until late in the process (usually by the end of March). As a result, contingencies must be planned for should the state appropriations be less than anticipated.

Throughout fall and into early winter, budget inputs and drivers are collected such as credit load projections from Institutional Research, property tax data from the counties, and personnel related data such as unemployment insurance and workers comp. Generally, the budget kick-off for CWI happens in February with instructions provided to budget managers. More data is collected at that time including increases to fixed costs and occupancy data, if new facilities are to open that year.

Budget managers will have time to enter requests for initiatives such as new staff or operating costs which will then be reviewed by President's Cabinet.

Once approved by the Cabinet, these budget changes, alongside any tuition and fee changes, are compiled into a presentation to the Board of trustees in April as the first budget reading.

Further refinement happens in the ensuing weeks following a final budget is presented to the Board in June as the second and final reading. This is also when public comment is taken.

Budget managers are given a final opportunity to make transfers and adjustments (net zero) for any change of plans that have happened between the initial budget requests and the final budget passage in June.

Vice presidents may also make transfers during budget development or intermittently throughout the year between cost centers under their control to reallocate funding from lower priority needs to higher priority initiatives or to fund cost overruns with savings from elsewhere in the budget.

The upcoming FY2027 development calendar appears Below.

INTEGRATED STRATEGIC BUDGET AND PLANNING CALENDAR (2025-2026)	
July	
1st	Fiscal Year Begins
1st	Begin implementing & executing Unit, Division, & Department Operational Reports & Assessment Plans
15th	DFM produces and publishes final budget development manual (7/15/25)
25th	Last day to discuss with DFM administrator if you plan to include line item enhancements above maintenance budgets
All Month	Develop Unit, Division, & Department Operational Reports & Assessment Plans for upcoming year
August	
1st	Strategic plan updates to performance metrics due to DFM (OSBE) -
9th	Proposed legislation due to DFM
25th	State board of equalization approval of prelim property values (4th Monday in August)
29th	Budget submissions are due to DFM and LSO (Through State Board)
30th	Performance reports due to DFM (OSBE)
September	
2nd	Sign L-2 form and submit to county no later than 9-2-25 for property taxes
2nd	State board of equalization final values produced
15th	County Commissioners Submit levy (Can request an extension to 9/22)
October	
November	
December	
1st	Local governing entities central registry updates
Late	IE/IR produces enrollment projections for following fiscal year
January	
Early	CEC Committee makes CEC recommendations to JFAC
12th	Legislature convenes on Monday closest to Jan 9th
17th	Governor must submit budget by 5th legislative day
Mid	Budget Managers submit FY2027 fixed cost information to Budget Office
Mid	JFAC approval of CEC and Health rates
Late	Budget office will enter budget categories into the budget system
February	
Early	Budget Kick-off meeting
Early	Budget system is made available for Budget Managers to enter requests for FY2027
Mid	Occupancy Requests for any new buildings due
Late	Review budget requests with VPFA
March	
Early	Submit requests to PC for review
Early	Special course fees approved by board
Early	JFAC community college overview presentation by Pres Jones
Late	Community College Budget Setting at JFAC
April	
Early	Budget Passage
Mid	Governor has 5 days excluding Sunday to Veto
11th	Last day of session (90 days)
Early	First budget reading and tuition, fee and CEC approval with Board of Trustees
Mid	PC to set key strategies for the following year
By April 30	Notify both county clerks of budget hearing
May	
Early	State Tax Comission (STC) conducts training on how to submit the L-2 for property tax levying
Early	Budget Office Enters approved budget requests into budget system
Mid	Managers sent spreadsheets to allocate CEC
Mid	Axiom open for budget managers to make administrative transfers
15th	Last day for HR to make adjustments to positions for the original budget
30th	CEC spreadsheets due to budget
Late	PC more detailed strategic priorities are aligned
All Month	Closeout and complete current year's Operational Report and Assessment Plan
June	
Early	Board of Trustees approves budget at second reading
Mid	Budget Office asks for budget balancing transfers to clear any over-spend
Mid	Carryforward Requests due
Late	PC reviews prior year Strategic Plan projects
Late	PC prioritizes cross-functional major projects and initiatives
All Month	Develop Unit, Division, & Department Operational Reports & Assessment Plans for upcoming year
External Deadline	
Internal Deadline or Activity	
Board Activity	
Informational	

Chapter 2: Revenue Budget Overview

The College operates on several sources of funding including State appropriations from 1) the General Fund, and 2) Career and Technical Education funds through the Idaho Division of Career Technical Education (IDCTE), and county property taxes, collectively the State appropriations and property tax revenues are considered public support. The College also has earned revenue such as tuition, fees, and other miscellaneous sources of revenues.

State Funding:

There are several sources of state funding provided to the College.

Annually, general appropriation is made from the state general fund and a small amount (\$200,000) from a statutory distribution of liquor funds split equally between the four community colleges pursuant to Section 23-404(1)(b)(iii), Idaho Code. This funding can typically be used without much concern for restrictions and is deposited into the CWI general fund (fund 10). These funds are appropriated annually as part of the legislative budget process and funding is typically split between two bills:

- The first bill funds the maintenance of operations for the four community colleges. This typically includes a provision for adjustments to employee compensation and benefit rates but excludes any enhancements or funding expansions. The state has traditionally funded around 30 - 40% of personnel costs and a small percentage of operating expense through this direct appropriation. Most of the funding for these items comes through other revenue sources. [House Bill 341](#)
- The second bill will typically fund adjustments to the budget including line-item requests, and enrollment and workload adjustments, or special requests for additional funding. In recent years, those adjustments have been rarer. [House Bill 417](#).

At times, additional bills may also be passed to modify state funding to the community colleges for errors or late-breaking funding needs.

Note that currently the Governor's office imposes a 3% appropriation cap on budget requests from all state agencies including the four community colleges. As a result, in some years only partial funding is available from the state. As of 2025, the Joint Finance and Appropriations committee has overruled this 3% requirement.

In FY26 the following adjustments to the state appropriation have been approved:

- Enrollment Workforce Adjustment (Enhancement): \$493,000
- Change in Employee Compensation of 5%: \$808,800
- Health Insurance Rate Increases from \$13,000 to \$14,130 per employee annually: \$183,500

State Career & Technical Education Funds

The second source of state funding comes from the Division of Career and Technical Education (CTE). CWI separately accounts for these in fund 18. The CTE funds are targeted to provide college students with opportunities to obtain the two-year degrees and shorter-term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. The appropriation for this program is intended to fund 100% of the direct (instructional) costs at Idaho's six technical colleges. For CWI it come close to full funding.

In FY26 \$1,666,666 in additional funds were appropriated and targeted to expand program capacity.

Additionally, the division has allocated an additional \$545,277 to CWI to cover the 5% change in employee compensation and employee benefit rates for CTE funded positions.

Property Taxes:

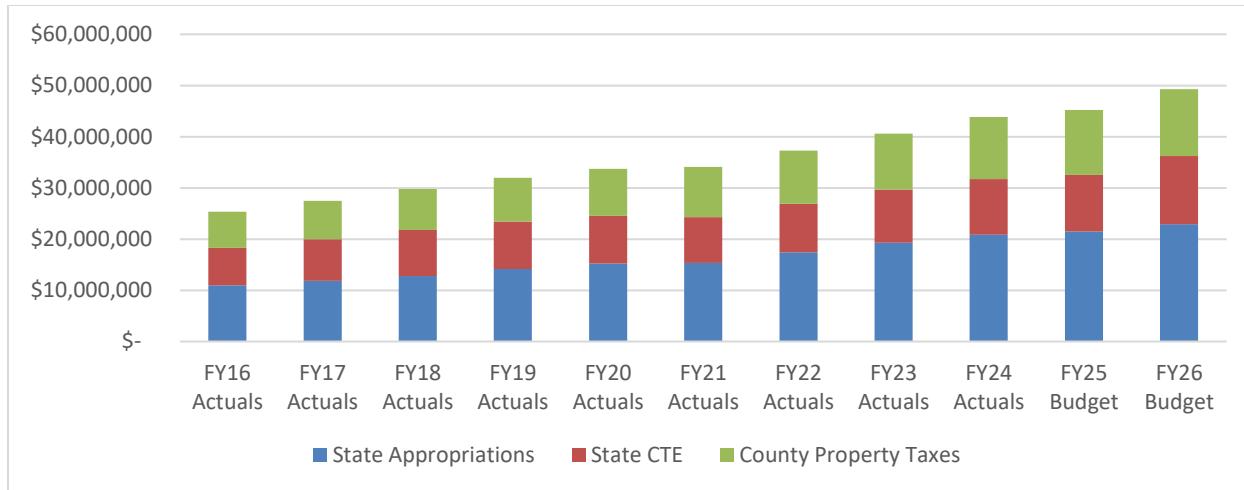
CWI receives funding from a property tax assessment on property in Ada and Canyon counties. The initial levy rate and any subsequent increase to the levy rate requires a vote of the electorate. CWI's Board of Trustees can elect to increase the levied dollars by 3% plus the value of new construction without a vote of the people. Since the initial voter approval of the property tax levy, the rate has been steadily declining as a result of new property and increases in existing property values as the area grows.

PROPERTY TAX RATE COMPARISON

Tax Year 2024	Levy/\$100,000 Assessed Value	Revenues
College of Eastern Idaho	\$ 8.88	\$ 1,335,000
College of Southern Idaho	\$ 72.50	\$ 11,499,000
North Idaho College	\$ 38.45	\$ 19,341,000
College of Western Idaho	\$ 8.52	\$ 12,078,000



Together, property taxes, state appropriations, and state CTE funds contribute approximately \$49 million, or, 50% to the college's budget and have steadily increased over time.

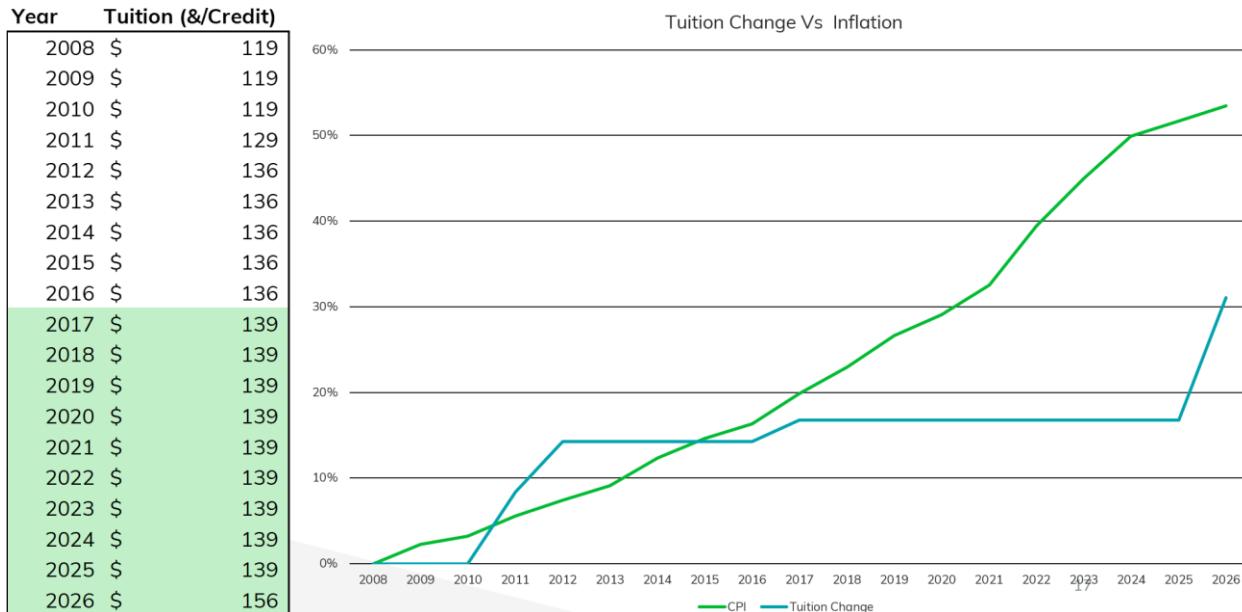


Tuition & Fees:

While CWI largely treats tuition and fees as one lump sum amount owed per credit, Idaho statute [33-2110](#) stipulates only certain costs may be funded by tuition (representing ordinary operating costs of any college) while other costs that are beyond traditional classroom instruction may be funded by fees. Tuition is capped in statute at \$3,250 per annum (\$135/credit based on a 24-credit load) and may be increased up to 10% per year until that point is reached while fees are uncapped.

Historically, tuition and fees have not kept up with inflation as the College strives to deliver a high-quality, accessible, education at the lowest cost possible to the student.

The CWI Board of Trustees is empowered to set tuition and fees and must do so by Aug. 1st of each year. In April 2025, the Board voted to increase tuition and fees for the first time since 2017. The new rate beginning Fall 2025 will be \$156 per credit (\$105 in tuition and \$51 in fees), up \$17 from the previous rate of \$139 last set in 2017. Tuition and fees have only been increased four times since initially set in 2008 at \$119/credit. CWI can charge up to \$500 more per semester to out-of-county students and is reimbursed the difference from the student's home county. CWI can also charge out of state students a larger sum which is meant to represent the added cost to the school of educating the student without a subsidy from state appropriations or county property tax (currently \$320/credit).



Additionally, there is an Instructional Support Services fee of \$55 per semester if taking six (6) or more credits which is used to fund software licensing and other support costs. This fee replaced a previous online program fee.

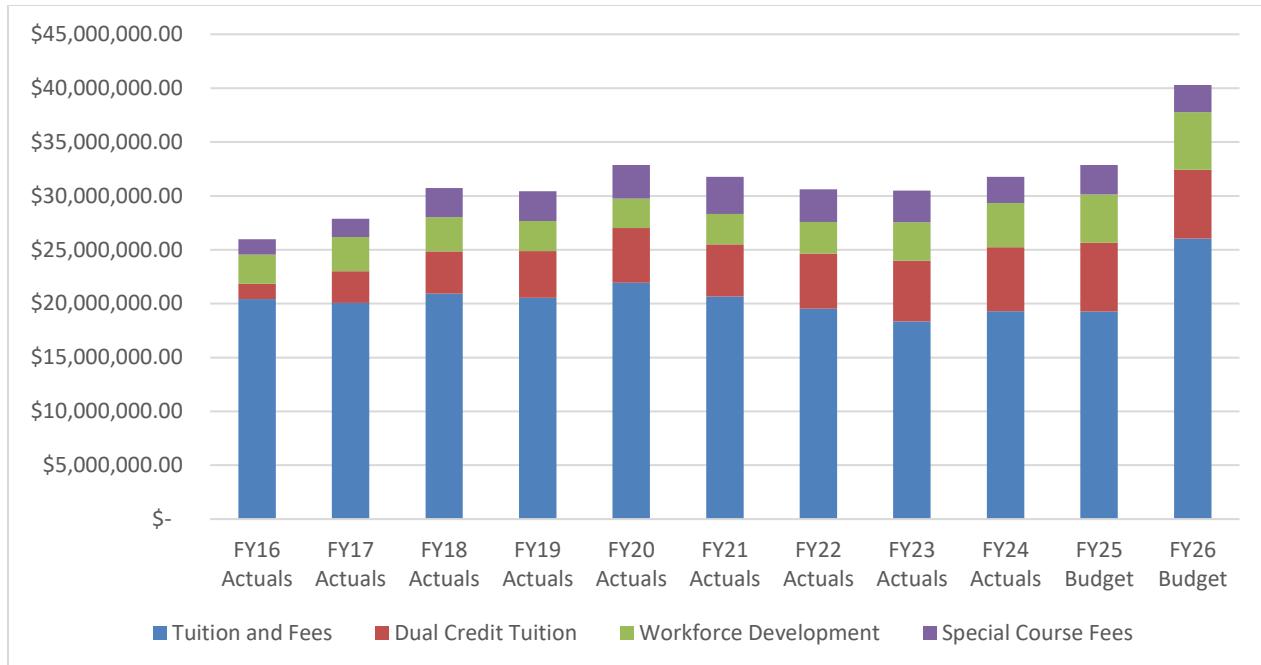
Non-degree courses such as workforce development and employer education programs courses charge a fee commensurate with the cost to deliver those custom education solutions to the private sector.

Dual credit courses taken for college credit by high school students are capped in state law at \$75/credit.

Special Course Fees:

The Board of Trustees annually approves special course fees for any class or educational endeavor that has unique costs beyond a traditional college lecture class. Examples include tools purchased for students in auto repair programs and retained by the student when the course is completed, exam fees to become certified, and art supplies or laboratory supplies consumed throughout the course. These fees are deposited/earmarked in CWI fund 11 and a current list of those fees may be found [here](#).

Given the sporadic changes to tuition rates in the past, the revenue from tuition and fees has tended to rise and fall with attendance and credit trends. The increase in FY26 is attributable to both anticipated credit growth (49%) as well as Board approved tuition increases (51%).



Grants & Gifts:

The dollar amount of grants can be highly variable from year to year, and, at times, cannot wait for approval at the monthly board meeting. Grants are not budgeted like general fund dollars, rather, the Board of Trustees allows the programs blanket authority to spend up to the amount of grant dollars they have received. Grant funds and expenditures are accounted in fund 30. Grants are monitored closely by CWI Business Office staff as it is important to be familiar with each grant agreement and what is and is not an allowable expense, especially when funding positions on those grants.

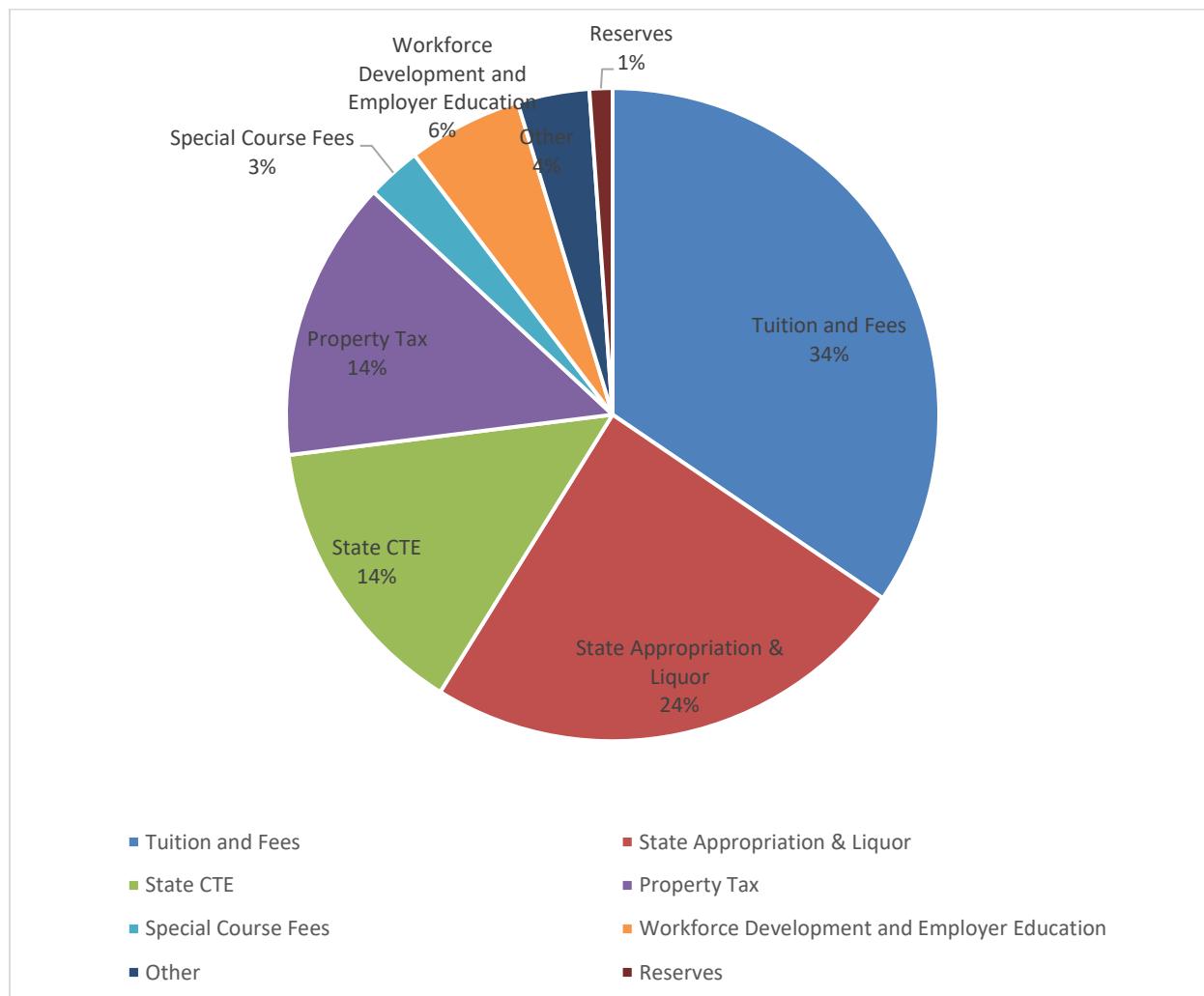
Other Revenue:

The College receives other assorted revenue streams such as interest earnings on balances in the general fund, bookstore sales, lease fees for use of college owned facilities and so on. At times, the Board will also use reserves to cover budget necessities.

The current FY26 budget as compared to the previous FY25 amended budget can be seen below.

Sources	FY2025	FY2026	Difference
Tuition and Fees	\$ 25,654,999	\$ 32,431,511	\$ 6,776,512 26%
State Appropriation and Liquor Fund	\$ 21,452,200	\$ 22,887,500	\$ 1,435,300 7%
State CTE	\$ 11,111,545	\$ 13,323,489	\$ 2,211,944 20%
Property Tax	\$ 11,910,000	\$ 13,077,225	\$ 1,167,225 10%
Special Course Fees	\$ 2,350,000	\$ 2,533,000	\$ 183,000 8%
Workforce Development and Employer Education	\$ 3,825,000	\$ 5,327,550	\$ 1,502,550 39%
Other	\$ 4,432,978	\$ 3,349,725	\$ (1,083,253) -24%
Reserves	\$ 3,597,000	\$ 1,070,000	\$ (2,527,000) -70%
Total	\$ 84,333,722	\$ 94,000,000	\$ 9,666,278 11%

Overall, CWI anticipates an 11% increase in revenues. The tuition and fee increase, growth in credits delivered, and expansion of workforce development and employer education programs contribute the bulk to this increase.



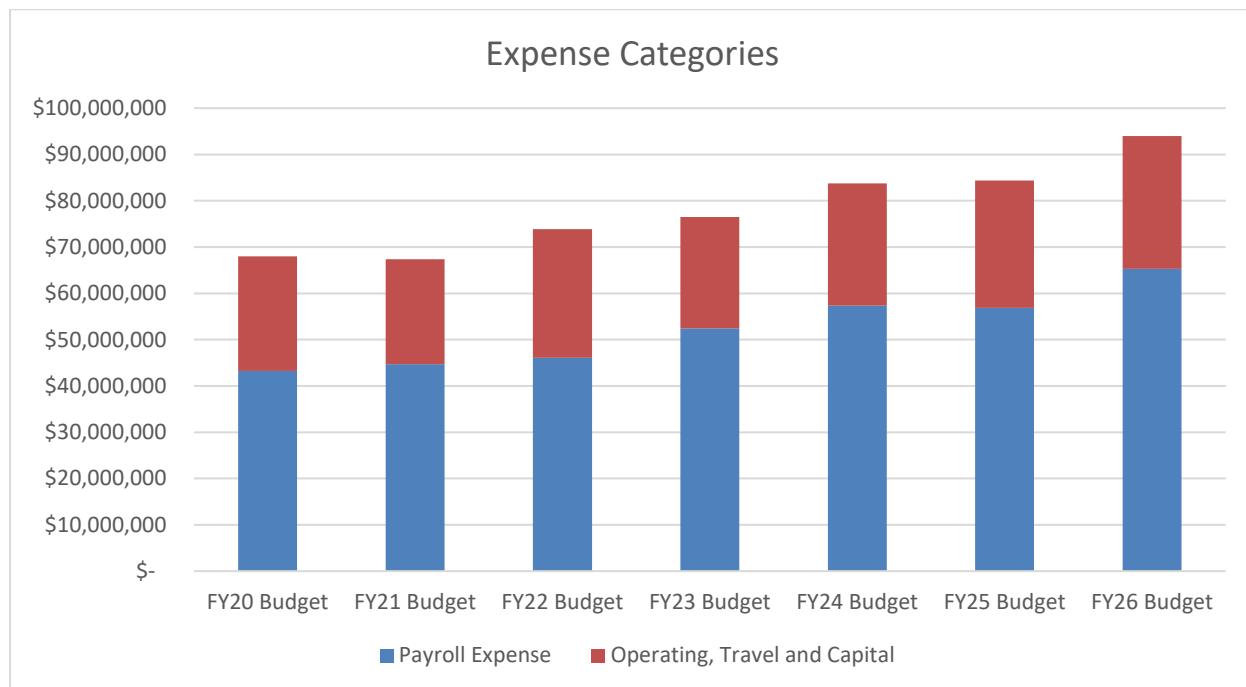
Revenue Challenges Looking Ahead to FY27

As the College prepares for FY27, there are a number of risks and obstacles the Business Office has identified including:

- Attempted credit growth driven by Idaho Launch will plateau
- Interest rate environment will change (\$2.2M estimated interest revenue may decrease)
- Changes in Tuition and fees could impact attendance behavior
- A recession leading to state appropriation reductions
- Slowing development and property value appreciation (or depreciation) reduce property tax collections
- Changes at the federal level negatively impact support for WIOA, Pell grants, and other forms of financial aid

Chapter 3: Expense Budget

Approximately two thirds of the CWI budget is allocated to personnel costs, including fulltime, part time and adjunct faculty and staff. The remainder is used on operating expenditures.



The following is a brief overview of the incremental changes from the FY2025 to FY2026 budget.

Fiscal Year 2026 Major Changes to the Budget:

Change in Employee Compensation: \$2.9 million including a 5% Fulltime Wage increase, a 2% adjunct increase, and a 3% part-time increase.

The state funds approximately 40-50% of the cost of fulltime compensation changes in funds 10, 18, and 61 while the College must fund materially all compensation changes for parttime and adjunct staff and for all changes in fund 11. fund 30 may or may not experience change based on grant parameters.

Health insurance rate increase: \$615,000

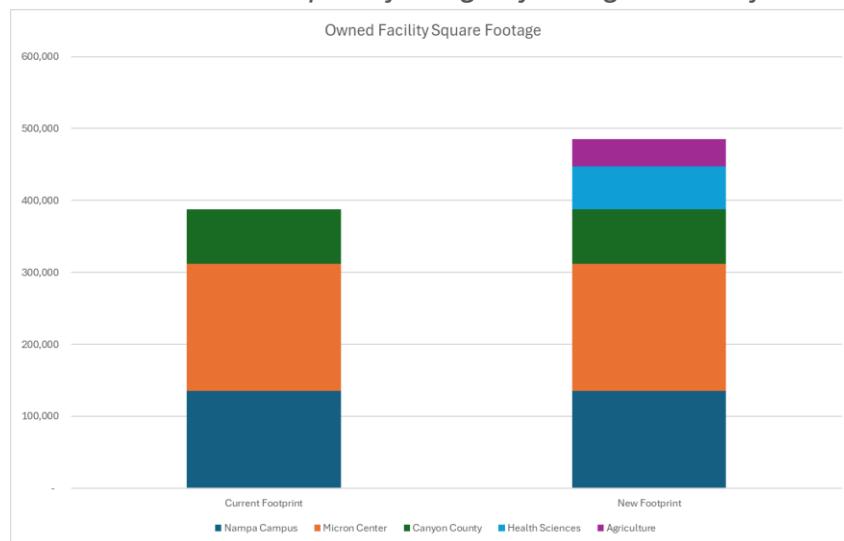
Health insurance rates climbed from \$13,000 to \$14,130 per fulltime employee per year in FY26

Occupancy costs for new buildings: \$1,430,000

CWI is opening two new facilities on the Nampa Campus: A Health & Sciences building (+60,000 square feet) and an Agricultural Sciences Complex (+38,000 sq ft). Ten (10) new positions will be added as follows:

- Five (5) building specialists (\$314,400)
- Two (2) Maintenance Positions (\$140,500)
- One (1) Electrician (\$107,400)
- Two (2) IT Customer Support Specialists (\$168,400)

Additionally, expenditure authority will be added for risk management and insurance (\$90,000), security (\$90,000), utilities (\$163,000), supplies and maintenance (\$222,500), one-time startup costs (\$67,500) and academic equipment such as biosafety cabinets and training mannequins (\$79,100). These new facilities represent a significant increase to the current square footage of college-owned facilities.



3% inflationary operating budget increases: \$400,000

Each vice president was allocated a proportional share to deal with the impacts of inflation on their operating expense budgets.

Bachelor of Applied Science: \$152,320

The College was recently approved to offer its first bachelor's degree in business administration. To start, two (2) coordinators will be hired. Other needs will be funded as the College works through the process of developing this new program.

CTE Operations and Personnel: \$1,666,666

As discussed in Chapter 2, CWI was allocated funds for the expansion of program capacity in its CTE programs. CWI has allocated these funds to a number of new positions and has moved existing positions onto CTE (Fund 18) including:

- Administrative Assistant II, Public Safety

- Two (2) Senior Program Coordinators (Law Enforcement)
- Tutoring Supervisor
- Tutoring Specialist
- Work Based Learning Center Coordinator
- Instructor, Artificial Intelligence and Cloud Computing
- Instructor, Information Technology
- Instructor, Welding & Metals Fabrication
- Instructor, Welding & Metals Fabrication
- Instructor, Digital Photography
- Program Administrator, Dental Hygiene
- Shop Assistant, Welding - night shift
- Department Chair, Information Technology
- Assistant Dean, Computer Science & Information Technology
- Manger II, Agricultural Science
- Assistant Dean, Agriculture Science

A \$291,755 contingency will be held to contend with additional needs identified mid-year or to offset increased salary expenses not funded in the general CTE appropriation.

President's Strategic Reserve: \$800,000

The president has reserved \$800,000 to contend with high priority initiatives to move the College ahead as needs change in this fast-paced academic environment. Funding will be available to offset revenue shortfalls or when opportunities present themselves that require the College to move nimbly.

Budget Contingency: \$300,000

A contingency fund will be held for needs identified mid-year to be used at the discretion of the president and his cabinet members.

Fixed Costs: \$697,000

As part of a new initiative, the College is now centrally budgeting fixed costs, those that the College has minimal discretion over. Items such as COP payments, utilities, and multi-year contracts for essential information technology software licenses. These costs will be discussed separately as part of the budget process.

Additionally, minor investments have been made in data analytical capacity, employee engagement, and a number of position changes and reclassifications which occurred in FY25.

Expenditure Challenges Looking Ahead to FY2027

As the College prepares for FY27, there are a number of risks and obstacles the Business Office has identified including:

- The College is in the process of constructing a Student Success Center in Nampa and has just broken ground on a new facility in Boise. These facilities will require occupancy costs to be added to the budget. The new Boise facility will require a certificate of participation debt payment to be accounted for.
- Over the past five years, staff and faculty numbers have grown at a greater rate than credits delivered. Despite this growth, future budget cycles could require significant investments in additional faculty as program offerings expand and attendance increases.
- Early indication from the state of Idaho is that CWI should prepare for a significant increase in health insurance rates (estimated at \$3,500 for FY27).
- Most facilities are relatively new or in construction but as time progresses, focusing on deferred maintenance needs of the campus facilities will become even more important.

Chapter 4: Position Planning

As stated in the prior chapter, payroll expense is roughly two thirds of the College's expenses. Therefore, position planning is the largest component of budgeting. The following chapter describes the process of position planning, including how the College classifies positions, determines pay and controls positions, and how raises generally occur through the Change in Employee Compensation (CEC) directives of the state legislature.

Position Classifications

The College groups positions into three major categories:

1. Fulltime positions (both faculty and staff): These are benefit-eligible and receive employer healthcare and retirement contributions. Budgets for these positions are individually controlled by the Budget Office.
2. Part-time positions: Typically, non-benefitted and mostly hourly positions. Budget is generally pooled (e.g. one lump sum for all part-time positions) within a budget overseen by a departmental budget manager.
3. Adjunct faculty: Typically allocated pay per contract hour. Budget is generally pooled within a budget overseen by a departmental budget manager.

Full-Time Positions

Full-time position budgets include their annual salary and benefits package which includes standard FICA taxes (7.65%), employer retirement contributions, disability, life insurance, workers compensation, and other benefits. Rather than budgeting each of these items separately, the College computes a fringe rate (FY26 rate, 20.718%) that it applies, on top of the salary, to the position budget.

In addition, the College also provides health insurance through the State Health Insurance program. The cost per employee is set by the legislature in conjunction with their chosen insurance provider (currently Regence). FY26 costs per employee have increased to \$14,130, from \$13,000 in FY25.

Below is an example calculation of how the benefits and health insurance are added to the total payroll budget for a position:

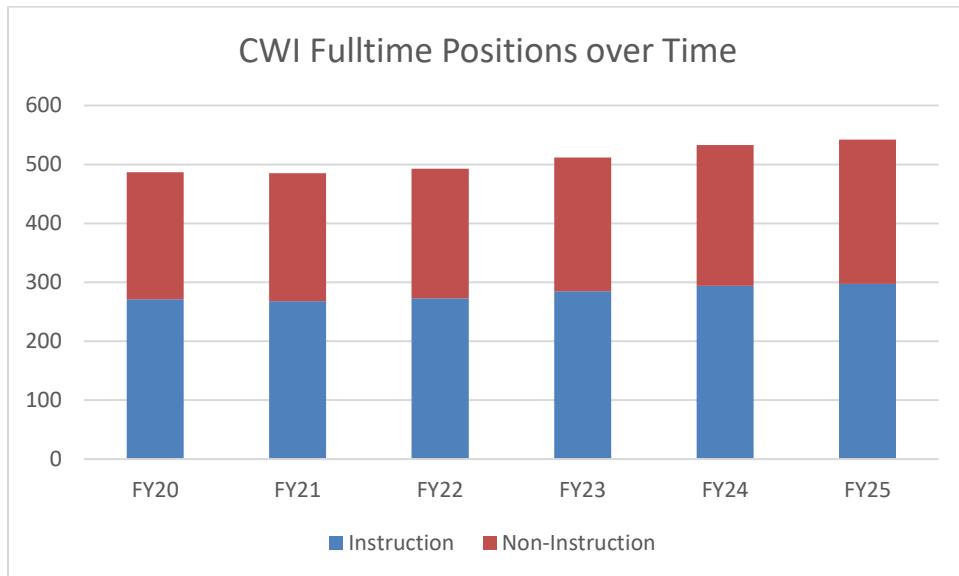
Table 1: Sample Fringe & Benefits Calculation (Full-Time Positions)

Salary	Fringe Amount	Health Insurance Amount	Total Payroll Budget
\$50,000	Salary x FY26 Rate (20.718%) = \$10,359	FY26 Cost = \$14,130	Salary + Fringe + Health Ins = \$74,489

Throughout the year, the Budget Office monitors all changes made to full-time positions, ensuring any deviations from the budgeted pay amount are recorded and any required actions are taken to ensure the budget continues to balance.

Below is a history of the fulltime position counts at CWI. As the volume of credits delivered continues to increase, position planning is becoming more and more important as well as striking the right balance between fulltime instructional staff and the use of adjuncts.

As of July 2025, CWI has 587 active full-time positions.



Part-Time Positions

Part-time positions are generally hourly and budgeted as a lump sum (pool) within a department's cost centers. Departmental budget managers are thereby accountable through ensuring their overall expenditures stay within the pooled budget amount. This allows for flexibility in hours that comes with hourly positions.

Total fringe & benefit budgets for each cost center include the fringe for part-time positions. The part-time portion is calculated using a fringe rate that includes FICA and workers compensation. For FY26, this rate is 8.087%.

Adjunct Faculty

Adjunct faculty positions are typically paid via a contract per contact hour. Like part-time positions, budget is pooled within a department's cost center. Adjunct budgets utilize the same fringe rate calculation as part-time positions and include this in the department's total fringe budget (object code 6800)

The Budget Office also reviews all adjunct stipend requests to ensure they align with college policies as part of the approval process of authorizing the stipends. This occurs two to three times each semester.

Determining Pay & Position Control

The process for determining pay involves a collaborative effort between human resources, hiring managers, budget managers, and budget office.

Human Resources first establishes a pay range using salary survey data from organizations, like Payfactors and CUPA-HR, to make sure our pay is competitive. CWI looks at what similar jobs are paying at other higher education institutions and private industries, focusing on the market median. The market median is the middle point of what other organizations pay for a similar job. Half of the companies/institutions pay more than this amount and half pay less. This median is used as a benchmark to make sure salaries are competitive with what other employers are offering for the same kind of work.

After HR establishes the initial market range, internal factors are considered, such as CWI's pay philosophy, budget constraints, and the importance of the role.

The final pay range reflects a balance between being competitive with the market (using data from Payfactors or CUPA-HR) and meeting internal goals for equity, budget, and long-term growth. CWI's pay is then managed within these ranges, depending on factors like experience, performance, and tenure.

HR develops a matrix of employee compensation each year. An example from FY25 is available below.

FY25 Faculty Position Salary Ranges																					
Department	Standard Contract Length	Level	Rank	Monthly Ranges			9 Month Contract Ranges			10 Month Contract Ranges			11 Month Contract Ranges			12 Month Contract Ranges					
				Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max			
Teaching Faculty - MSC	12	Faculty-A	Not Eligible	\$ 3,860	\$ 4,825	\$ 5,790				12 Month Only			\$ 46,320	\$ 57,900	\$ 69,480						
Support Faculty - MSC	12	Faculty-B	Not Eligible	\$ 4,220	\$ 5,275	\$ 6,330				12 Month Only			\$ 50,640	\$ 63,300	\$ 75,960						
All except Nursing, IT, & Mechatronics	9-12	Faculty-D	All Levels	\$ 5,228	\$ 6,535	\$ 7,842	\$ 47,052	\$ 58,815	\$ 70,578	\$ 52,280	\$ 65,350	\$ 78,420	\$ 57,508	\$ 71,885	\$ 86,262	\$ 62,736	\$ 78,420	\$ 94,104			
Department Chair	11			\$ 5,489	\$ 6,862	\$ 8,234				11 Month Only			\$ 60,383	\$ 75,479	\$ 90,575						
Nursing	9-12	Faculty-D	All Levels	\$ 6,218	\$ 7,772	\$ 9,326	\$ 55,998	\$ 69,948	\$ 83,938	\$ 62,176	\$ 77,720	\$ 93,264	\$ 68,394	\$ 85,492	\$ 102,590	\$ 74,611	\$ 93,264	\$ 111,917			
Department Chair	11			\$ 6,528	\$ 8,161	\$ 9,793				11 Month Only			\$ 71,813	\$ 89,767	\$ 107,720						
IT & Mechatronics	9-12	Faculty-E	All Levels	\$ 7,627	\$ 9,534	\$ 11,441	\$ 68,645	\$ 85,806	\$ 102,967	\$ 76,272	\$ 95,340	\$ 114,408	\$ 83,899	\$ 104,874	\$ 125,849	\$ 91,526	\$ 114,408	\$ 137,290			
Department Chair	11			\$ 8,009	\$ 10,011	\$ 12,013				11 Month Only			\$ 88,094	\$ 110,118	\$ 132,141						
FY25 Adjunct Rates																					
STANDARD																					
Lecture				\$1,153.00 per contact hour									PRO RATED								
Lecture - Nursing				\$1,372.00 per contact hour									\$85 per contact hour, per student								
Lecture - IT & Mechatronics				\$1,683.00 per contact hour																	
Lab				\$95.00 per contact hour																	
Lab - Nursing				\$1,138.00 per contact hour									\$70 per contact hour, per student								
Lab - IT & Mechatronics				\$1,396.00 per contact hour																	
CTE - Surgical Techs				\$36.76 Flat Rate																	
CTE - Nursing Clinicals				\$45.43 Flat Rate																	
CTE - OT/PT				\$38.86 Flat Rate																	
Fire Service Teachers				\$26.00 Flat Rate																	
Law Enforcement Teachers				\$32.00 Flat Rate																	
Min				\$ 22.02			\$ 27.53	\$ 33.04													
MSC Teaching				\$ 22.02			\$ 27.53	\$ 33.04													
Dental Assisting Lab Teacher																					

For new positions, budget is generally set at the midpoint of the range HR determines for the position. The College's goal should always be to hire at less than the midpoint of the range for new positions.

When new employees are hired into existing positions, they are generally hired at the lesser of the budget or the midpoint of the range. These practices help us to minimize compression issues within the employee ranks.

As the hiring process proceeds, HR coordinates interviews and as selection occurs, determines an offer amount based on the set pay range, knowledge and experience. Input from the hiring manager, market rates, and budgetary constraints are all considered prior to HR setting the offer amount.

Throughout this process, the Budget Office keeps HR and the Hiring Manager apprised of the budget for the position and ensures that the final offer amount remains within budget.

Raises via Change in Employee Compensation (CEC)

Each year the legislature funds a portion of the cost of a change in employee compensation. In FY26 that amounted to 5% but in most previous years it has been 3% or less.

Since the CEC amount from the legislature only covers full-time positions, the College determines what whether to offer CEC and amount to fund for part-time and adjunct positions. Funding for this portion of CEC comes from other college resources.

Chapter 5: Prior Year Budget to Actuals

Basis of Budget: CWI utilizes governmental accounting and financial reporting standards for the uniform application of generally accepted accounting principles (GAAP) for the purposes of compiling the annual report. However, the budget and performance against it is tracked largely on a cash basis. This means the College's expenditures of funds each year must not exceed the receipt of funds during the year from all sources.

Adjusting the GAAP financial data from an accrual to a cash basis does represent a complex exercise but in short, a variety of items are either added to or removed from accounting actuals.

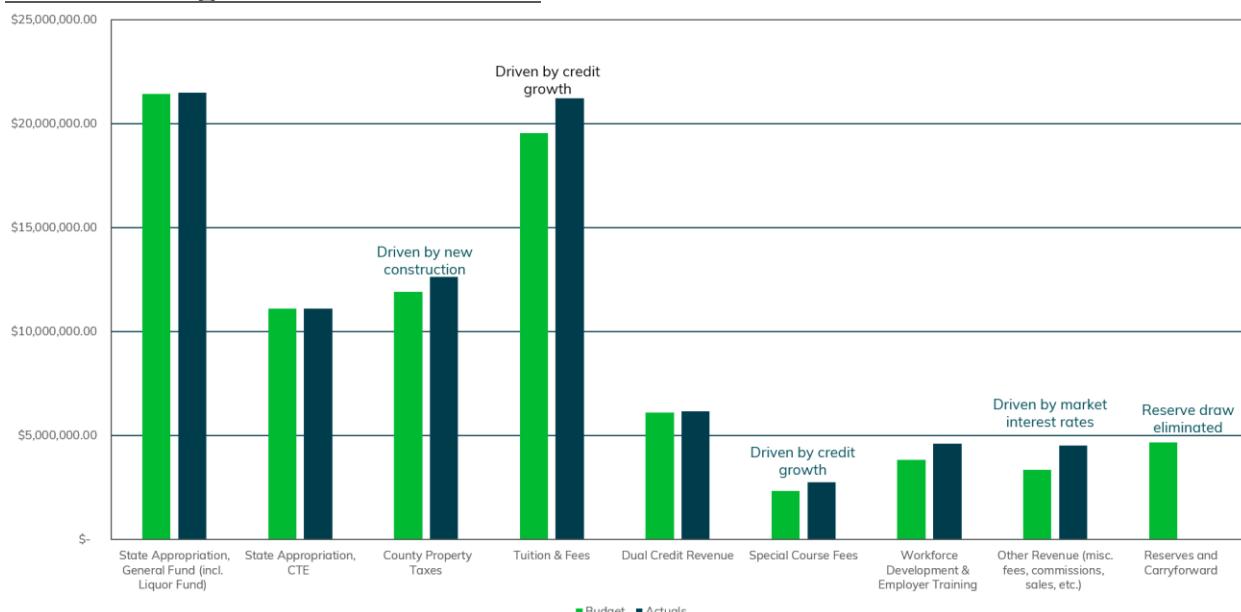
- Noncash items such as depreciation, , vacation and sick leave accruals, employee tuition waivers, and so on are removed as they do not represent a cash spend
- Cash expenditures are added back into the budget for items such as large equipment or vehicle purchases that have been capitalized, capital leases, capitalized software costs, and Certificate of Participation principal payments.

In FY25, the College underspent it's budget by \$1.3 million and collected \$4.9 million more than anticipated in revenues on a cash basis. Since the original budget envisioned taking \$4.6 million from reserves and carryforward, this represents a net deposit, rather than withdrawal from the College's strategic reserve.

FY25 Source of Funds	FY25 Budget	FY25 Actuals (Final)	FY25 YTD Budget to Actuals Variance	
State Appropriation, General Fund (incl. Liquor Fund)	\$21,452,200	\$21,515,345	\$63,145	0%
State Appropriation, CTE	11,113,614	11,113,614	-	0%
County Property Taxes*	11,910,000	12,635,000	725,000	6%
Tuition & Fees	19,555,000	21,223,415	1,668,415	9%
Dual Credit Revenue	6,100,000	6,173,729	73,729	1%
Special Course Fees	2,350,000	2,748,741	398,741	17%
Workforce Development & Employer Education	3,825,000	4,606,288	781,288	20%
Other Revenue (misc. fees, commissions, sales, etc.)	3,347,186	4,524,352	1,177,166	35%
TOTAL REVENUE	79,653,000	84,540,484	4,887,484	6%
FY2025 Funding from Reserves	3,597,000	-	(3,597,000)	0%
Approved Carry-Forward (at 7.11.24)	1,083,723	-	(1,083,723)	0%
TOTAL SOURCES OF FUNDS	\$84,333,723	\$84,540,484	206,761	0%

FY25 Budgeted Expenditures	FY25 Budget	FY25 Actuals (Final)	FY25 YTD % of Budget	FY Original Budget
Payroll (incl. wages, fringe, & benefits)	61,050,000	58,468,814	\$(2,581,186)	-4%
Operating, Travel, & Capital	23,283,723	24,606,505	1,322,782	6%
TOTAL EXPENSES	84,333,723	83,075,319	(1,258,404)	-1%

Revenue Budget to Actuals Drilldown:



Overall budget control resides at the college level. That is, as long as the College underspends the \$84.3 million FY25 budget as a whole, no further approval action is required from the Board. On an operating basis, Budgets are split into cabinet level roll-

up and then further allocated to a variety of Cost Centers representing specific administrative functions or academic programs.

Appendix A:

FY26 Board of Trustees Approved Budget (excluding fund 30 – Grants and special projects)



College of Western Idaho
Fiscal Year 2026 Operating Budget
As Approved by CWI Trustees
June 12, 2025

	<u>Budget Total</u>	<u>% of Budget Total</u>
Budgeted FY2026 Revenue		
State Appropriations - General Fund	\$ 22,687,500	24.1%
State CTE Allocation	13,323,489	14.2%
State Appropriations - Liquor Fund	200,000	0.2%
<i>Total State Appropriations</i>	<i>36,210,989</i>	<i>38.5%</i>
County Property Taxes	13,077,225	13.9%
Tuition & Fees	32,431,511	34.5%
Special Course Fees	2,533,000	2.7%
Workforce Development and Employer Education	5,327,550	5.7%
Other Revenue (Misc Fees, Commissions, Sales)	3,349,725	3.6%
Budgeted FY2026 Revenue Total	\$ 92,930,000	98.9%
FY2026 Budgeted Reserves	<u>1,070,000</u>	1.1%
Budgeted FY2026 Operating And Reserve Funding Total	<u>\$ 94,000,000</u>	100.0%
Budgeted FY2026 Expense		
Payroll Expense	\$ 65,265,946	69.4%
Operating, Travel and Capital Expense	28,734,054	30.6%
Budgeted FY2025 Operating Expense Total	<u>\$ 94,000,000</u>	100.0%
Available Revenue Net of Expense	\$ 0	

Appendix B:

FY2026 Board of Trustees Approved Budget (including all funds)

FY26 Source of Funds	FY26 Annual Operating Budget	Estimated Grants, Sponsored Activities, Private Funds	FY26 "All Funds" Annual Operating Budget
State Appropriation, General Fund (incl. Liquor Fund)	\$22,887,500		\$22,887,500
State Appropriation, CTE	\$13,323,489		\$13,323,489
County Property Taxes	\$13,077,225		\$13,077,225
Tuition & Fees	\$32,431,511		\$32,431,510
All Other Revenues	\$11,210,275	\$7,000,000	\$18,210,275
Reserves	\$1,070,000		\$1,070,000
Total Sources of Funds	\$94,000,000	\$7,000,000	\$101,000,000
FY26 Uses of Funds			
Personnel	\$65,265,946	\$3,100,000	\$68,365,946
Operating and Contingency	\$28,734,054	\$3,900,000	\$32,634,054
Total Expenditures	\$94,000,000	\$7,000,000	\$101,000,000

Appendix C:

FY2026 Board of Trustees Approved Budget by Cost Center

Cost Center	Budget	Cost Center	Budget
Accounting	\$ 182,601	Building Projects - Facilities	\$ 200
Accounting - SCF	\$ 5,000	Buildings - Planning and Design	\$ 200
Accreditation	\$ 15,000	Business - SCF	\$ 16,000
Administrative Specialist	\$ 100,369	Business Office	\$ 1,541,699
Administrative Specialist - SCF	\$ 2,500	Business Professionals of America	\$ 17,300
Admissions	\$ 345,042	Campus Technology	\$ -
Admissions & One Stop Ada	\$ 509,555	CCC - Custodial	\$ 158,154
Admissions & One Stop Nampa	\$ 196,336	CCC - Grounds	\$ 23,500
Adult Basic Ed Instr	\$ 53,829	CCC - Maint & Utilities (CYNC)	\$ 238,344
Adult Basic Education - Admin	\$ 253,369	Center for New Directions	\$ 80,042
Advanced Mechatronics	\$ 687,100	Center for Teaching & Learning	\$ 1,020,866
Advanced Mechatronics - SCF	\$ 68,000	Central Receiving	\$ 82,399
Advancement	\$ 165,006	Chemistry	\$ 375,977
Advising	\$ 1,566,181	Chemistry - SCF	\$ 14,000
Agriculture	\$ 291,820	Collision Rep Technology - SCF	\$ 108,000
Agriculture - SCF	\$ 1,500	Collision Repair Technology	\$ 291,807
Agriculture Campus Garden	\$ 4,000	Communication	\$ 811,042
American Sign Language	\$ 142,740	Communication - SCF	\$ -
Anthropology	\$ 125,476	Community Engagement	\$ 10,600
Art	\$ 343,954	Comp Sci & Info Tech - Instr	\$ 500
Art - SCF	\$ 19,000	Comp Sci & Info Technology	\$ 136,583
Artificial Intelligence and Cloud Computing (AICC)	\$ 122,892	Computer Science	\$ 134,434
Arts & Humanities	\$ 648,845	Computer Support Specialist	\$ 255,480
Arts & Humanities -Instr	\$ 124,694	Computer Support Specialist - SCF	\$ 23,600
ASCFI Student Government	\$ 59,700	Counseling & Wellness Services	\$ 426,371
Aspen Complex- Grounds	\$ 65,000	Criminal Justice	\$ 251,098
Aspen Admin - Maint & Utilities (NADM)	\$ 75,000	CTE - Custodial	\$ 337,944
Aspen Classroom - Maint & Utilities (NASP)	\$ 92,667	CTE - Grounds	\$ 64,000
Aspen Multipurpose - Maint & Utilities (NCMP)	\$ 65,000	CTE - Maint & Utilities (NMEC)	\$ 460,459
Automotive Technology	\$ 761,784	CTE Accounting Office	\$ 112,056
Automotive Technology - SCF	\$ 335,000	CTE Comp Sci & Info Tech Admin	\$ 365,878
Bachelor of Applied Sciences	\$ 104,500	CTE Comp Sci & Info Tech Admin - Instructional	\$ 198,148
BAS Business Administration	\$ 104,669	CTE Designated	\$ 453,007
BAS Student Support	\$ 82,035	CTE Health Admin	\$ 208,339
Beta Sigma Pi	\$ 13,000	CTE Instructional Support	\$ 5,000
Biology	\$ 1,650,028	CTE Student Support	\$ 613,887
Biology - SCF	\$ 85,000	CTE Transition Coordination	\$ 179,027
Bookkeeping	\$ 71,365	CWI Academic Excellence	\$ 69,000
Bookkeeping - SCF	\$ 4,000	CWI Diversity/Minority	\$ 79,000
BSN - Nursing Program	\$ 104,646	CWI Entrepreneur Lab	\$ 309,767
Budget Reserves	\$ 1,236,532	CWI Opportunity Scholarships	\$ 168,950
Building Construction	\$ 300	CWI Student Leadership	\$ 53,000
Building Project Budget	\$ 100	Cybersecurity - SCF	\$ 27,500

Cost Center	Budget	Cost Center	Budget
Cybersecurity/Raspberry Pi Summer Camp	\$ 423,759	Helpdesk	\$ 1,240,272
Dental Assisting	\$ 205,521	History	\$ 255,576
Dental Assisting - SCF	\$ 25,000	Horticulture - Maint & Utilities	\$ 300,514
Department of Writing & AI Literacy Services	\$ 46,834	Horticulture Admin	\$ 116,780
Digital Photography	\$ 88,681	Horticulture Technology	\$ 489,755
DNU - Online Campus - SCF	\$ -	Horticulture Technology - SCF	\$ 5,000
Drafting Technology	\$ 182,562	Human Resources	\$ 1,410,049
Drafting Technology - SCF	\$ 6,000	Humanities	\$ -
Dual Credit	\$ 2,932,770	Idaho INBRE	\$ 8,800
Dual Credit Scholarships	\$ 75,000	IDEAL Boost Scholarship	\$ 10,000
Early Childhood Education	\$ 278,868	Include ED - SCF	\$ 1,011,400
Early Childhood Education - SCF	\$ 200	Industry, Engineering & Trades	\$ 868,995
Early Ed & Public Safety - Adm	\$ 404,918	Institution Discretion Awards	\$ 65,000
EAS	\$ 341,890	Institutional Effectiveness	\$ 776,616
Economics	\$ 156,281	Instructional Support	\$ 279,928
Education	\$ 182,799	Instructional Technology	\$ 16,220
Employer Education - Leadership	\$ -	Internetworking & Comm Tech	\$ 297,035
Engineering/S-Stem Grant	\$ 118,901	Internetworking & Comm Tech - SCF	\$ 9,500
English	\$ 1,873,451	IT Admin	\$ 2,558,262
Enrollment & Student Services	\$ 280,861	Japanese	\$ 21,531
Enrollment Mgmt & Outreach	\$ 678,701	Law Enforcement	\$ 273,346
Faculty Senate	\$ 1,700	Law Enforcement - SCF	\$ 25,000
Financial Aid	\$ 1,232,169	Lease - Custodial	\$ 349,274
Fire Service Technology	\$ 252,851	Lease - Grounds	\$ 30,000
Fire Service Technology - SCF	\$ 50,000	Lease - Maint & Utilities	\$ 401,050
First Semester CWID	\$ 303,354	Legal	\$ 524,492
Fixed Costs	\$ 4,478,220	Liability Reduction Payments	\$ 6,637,568
Foundation Contributed Services	\$ 998,015	Machine Tool Technology	\$ 445,167
French	\$ 23,740	Machine Tool Technology - SCF	\$ 75,000
Gen Library	\$ 1,278,718	Marketing & Communications	\$ 3,436,246
General Business	\$ 492,812	Marketing & Management Tech	\$ 105,393
Geography	\$ 121,489	Marketing & Management Tech - SCF	\$ 300
Geology	\$ 171,648	Math	\$ 1,132,581
Geology - SCF	\$ -	Math Solutions Center	\$ 918,263
Governmental Affairs	\$ 36,670	Medical Admin Support	\$ 5,851
Grants and Sponsored Programs	\$ 338,931	Medical Admin Support - SCF	\$ -
Health	\$ 286,731	Medical Assistant	\$ 264,408
Health Science Building - Maint & Utilities (NCHS)	\$ 587,104	Medical Assistant - SCF	\$ 25,000
Health Sciences	\$ 485,540	Multimedia Services	\$ 376,642
Heavy Duty Truck Technician	\$ 243,610	Music	\$ 44,587
Heavy Duty Truck Technician - SCF	\$ 90,000	Nampa - Custodial	\$ 215,418
Heavy Equipment Technician	\$ 194,763	Nampa - Grounds	\$ 57,500
Heavy Equipment Technician - SCF	\$ 92,500	Nampa - Maint & Utilities (NCAB)	\$ 283,025

Cost Center	Budget	Cost Center	Budget
Network Administration	\$ 246,569	Student Catalog & Commencement	\$ 121,200
Network Administration - SCF	\$ 6,000	Student Disability Services	\$ 456,644
Network Operations	\$ 142,000	Student Engagement	\$ 816,045
Nursing	\$ 1,526,779	Student Open Labs & Classroom Computers	\$ 574,500
Nursing - SCF	\$ 88,000	Surgical First Assistant	\$ 137,306
O&M of Plant	\$ 1,202,960	Surgical First Assistant - SCF	\$ -
Occupational Therapy Assistant	\$ 258,489	Surgical Technology	\$ 283,268
Occupational Therapy Assistant - SCF	\$ 11,000	Surgical Technology - SCF	\$ 14,000
Office of Strategic Initiatives	\$ 295,992	Testing Services	\$ 612,407
PC Contingency Planning	\$ 300,000	Theatre Arts	\$ 13,034
Philosophy	\$ 361,882	Trustees	\$ 7,750
Physical Therapist Assistant	\$ 137,433	Tutors & Teaching Support	\$ 630,013
Physical Therapist Assistant - SCF	\$ 10,000	Unmanned Aerial Systems	\$ 106,177
Physics	\$ 214,960	Unmanned Aerial Systems - SCF	\$ 4,000
Physics - SCF	\$ -	Veteran and Military Family Services	\$ 110,208
Political Science	\$ 159,189	VP of Instruction	\$ 1,959,547
Power Sports & Small Engine Rep Tech - SCF	\$ 95,000	VPFA	\$ 2,168,735
Power Sports & Small Engine Repair Tech	\$ 286,374	WD - Administration	\$ 1,207,605
Practical Nursing	\$ 308,980	WD - Construction	\$ 55,614
Practical Nursing - SCF	\$ 15,000	WD - Dental	\$ -
Pres - Admin	\$ 900,025	WD - Electrical	\$ 246,063
Presidents PR	\$ 16,000	WD - EMS	\$ 161,872
Prior Learning Assessment (PLA)	\$ 1,000	WD - Forklift Training	\$ 6,500
Program Management Office	\$ 573,304	WD - Health Administration	\$ 96,201
Psychology	\$ 513,152	WD - Healthcare Specializations	\$ 3,400
Registrar	\$ 1,339,494	WD - HVAC	\$ 217,892
Risk Management	\$ -	WD - Manufacturing	\$ 62,208
Safety and Security	\$ 1,158,692	WD - Medical Coding	\$ 91,506
Science, Tech & Math - Instr	\$ 8,813	WD - Nursing Assistant	\$ 469,571
Science, Technology & Math	\$ 1,207,273	WD - Pharmacy Technician	\$ 15,100
SFS	\$ 735,965	WD - Phlebotomy	\$ 99,996
Soc Science & Pub Affairs Inst	\$ 4	WD - Plumbing	\$ 131,451
Social Science & Public Affairs	\$ 551,321	WD - Special Training	\$ 7,600
Social Work	\$ 183,556	WD - TCM Administration	\$ 522,593
Social Work - SCF	\$ 3,000	WD - Technology & Business	\$ 27,112
Sociology	\$ 179,290	WD - Wildland Fire Technology	\$ -
Software Development	\$ 564,933	Welding & Metals Fabrication	\$ 1,036,491
Software Development - SCF	\$ 3,000	Welding & Metals Fabrication - SCF	\$ 160,000
Spanish	\$ 374,067	Whitewater - Maint & Utilities	\$ 16,100
Special Student Population Programs	\$ 30,273	Willow Complex - Custodial	\$ 13,647
Staff Senate	\$ 19,750	Willow Complex - Maint & Utilities	\$ 15,000
Strategy & Operations	\$ 468,646	Work-Based Learning Center	\$ 540,685
Student Affairs	\$ 243,597		