

COLLEGE OF WESTERN IDAHO  
**FY2027 Budget Book**

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# Chapter 1: Budget Process & 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 President's Cabinet, these budget changes, alongside any tuition and fee changes, are compiled into a presentation to the CWI 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 FY2028 development calendar appears below.

BUDGET AND PLANNING CALENDAR (2026-2027)	
<b>July</b>	
1st	Fiscal Year Begins
1st	Begin implementing & executing Unit, Division, & Department Operational Reports & Assessment Plans
15th	DFM produces and publishes final budget development manual (7/15/26)
25th	Last day to discuss with DFM administrator if you plan to include line item enhancements above maintenance budget
All Month	Develop Unit, Division, & Department Operational Reports & Assessment Plans for upcoming year
<b>August</b>	
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)
<b>September</b>	
2nd	Sign L-2 form and submit to county no later than 9-2-26 for property taxes
2nd	State board of equalization final values produced
15th	County Commissioners Submit levy (Can request an extension to 9/22)
<b>October</b>	
<b>November</b>	
<b>December</b>	
1st	Local governing entities central registry updates
Late	IE/IR produces enrollment projections for following fiscal year
<b>January</b>	
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 FY2028 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
<b>February</b>	
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
<b>March</b>	
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
<b>April</b>	
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
<b>May</b>	
Early	State Tax Commission (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
<b>June</b>	
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:

1. 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. See [House Bill 876](#).
2. The second bill(s) 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; however for FY2027 the legislature decided to restore 2% reductions made to the community colleges and career-technical programs. See [House Bill 906](#) and [House Bill 907](#).

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 (JFAC) has overruled this 3% requirement.

In FY2026, the following adjustments to the state appropriation have been approved:

- Implement a 3% reduction: **\$680,600**

- Fund state portion of employee health insurance increases of **\$2,070** per employee: **\$331,300**
- Transfer management of the Canvas contract to the State Board of Education for volume discount: **\$71,000**
- Change in various variable benefit rates: **\$47,200**
- No Change in Employee Compensation (CEC) was approved for FY2027: **\$0**

### 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 came close to full funding.

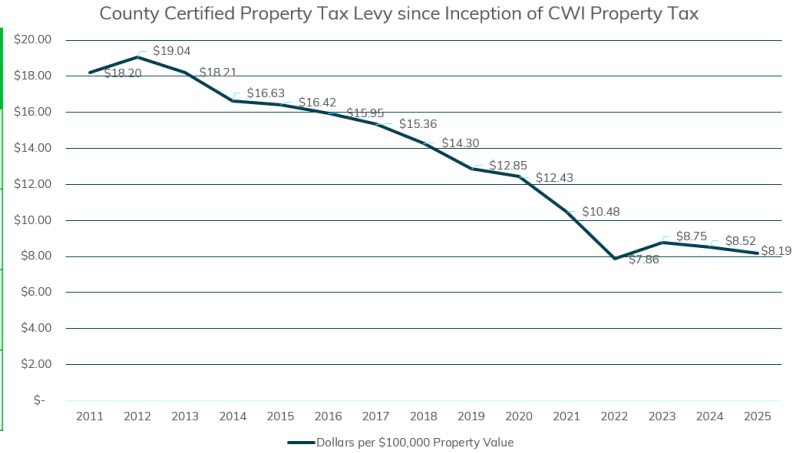
In FY2027, a 3% budget reduction was implemented totaling \$399,705 for CWI. Beyond that, it is anticipated approximately \$220,000 will be provided to partially fund the \$2,070 health insurance increase for those employees funded with CTE money. Much like the state appropriation, no funds for CEC have been provided for FY2027.

### 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 taxing district (Ada and Canyon counties) grows.

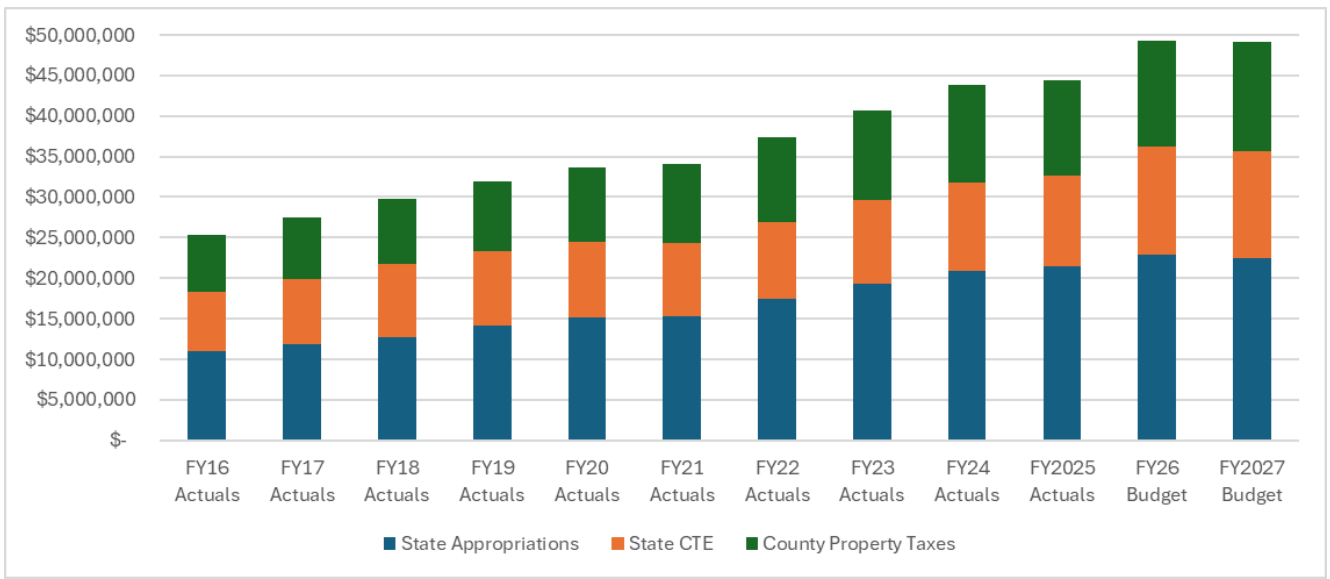
# PROPERTY TAX RATE COMPARISON

Tax Year 2025	Levy/\$100,000 Assessed Value	Revenues
College of Eastern Idaho	\$ 8.73	\$ 1,536,241
College of Southern Idaho	\$ 74.01	\$ 11,228,935
North Idaho College	\$ 36.75	\$ 18,220,607
College of Western Idaho	\$ 8.19	\$ 13,077,225



The property tax rate decreased 3.9% from 2024 to 2025.

Together, property taxes, state appropriations, and state CTE funds contribute approximately \$49 million, or, 50% to the College’s budget, and while reductions were made to state and CTE funds for FY2027, they have generally increased at a steady pace over time.



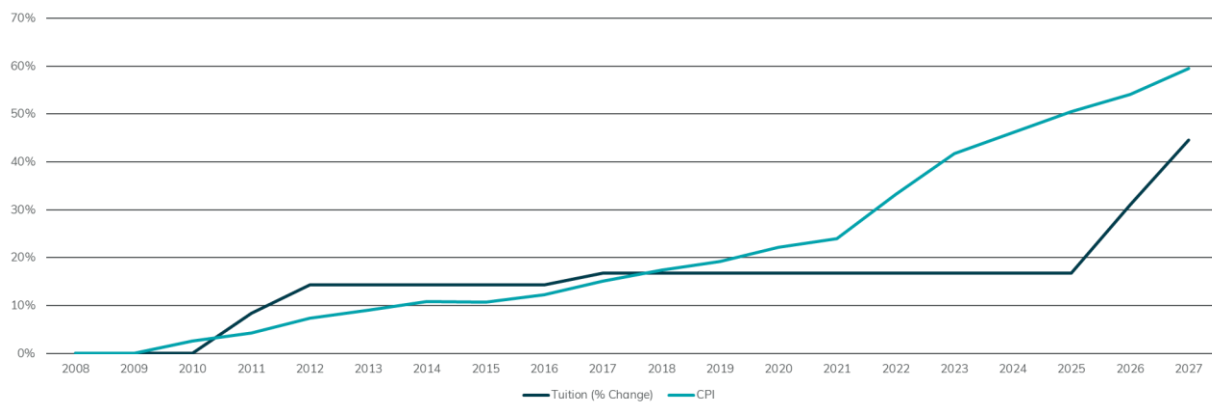
## Tuition & Fees

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 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. 1 of each year. In April 2026, the Board voted to increase tuition and fees. The new rate, beginning Fall 2026, will be \$172 per credit (\$115 in tuition and \$57 in fees), up \$16 from the previous rate of \$156, last set in 2025. Tuition and fees have only been increased five 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 \$336/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 courses charge a commensurate fee with the cost to deliver those custom education solutions to the private sector.

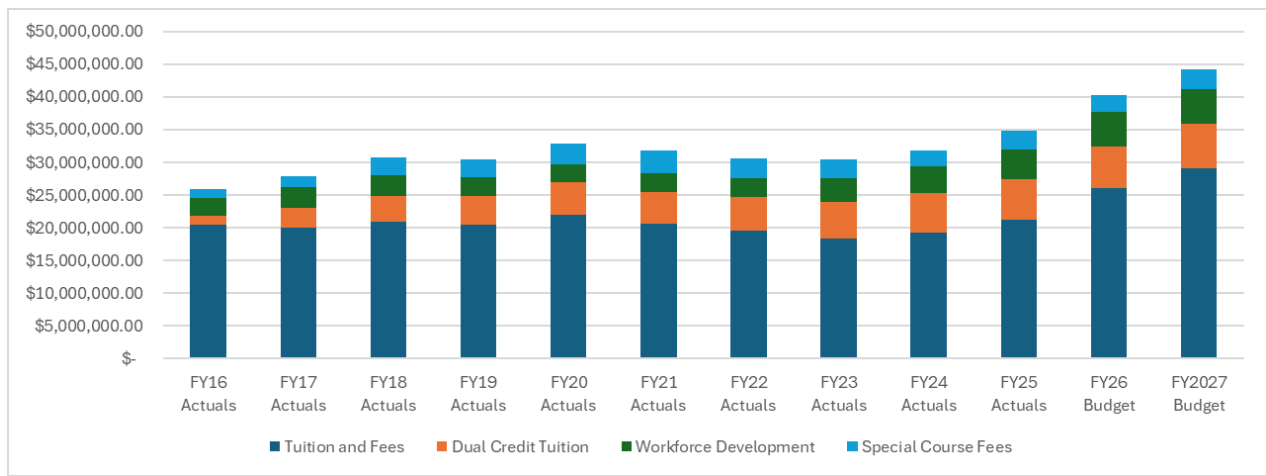
Dual credit courses taken for college credit by high school students are capped in state law at \$75/credit.

### Special Course Fees

The CWI 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](#). A new category of fees, program fees, were approved by the CWI Board of Trustees for FY2027. These fees are meant to support high-cost yet in-demand programs and will initially be assessed for the Nursing (\$600/semester) and Heavy-Duty Equipment (\$750/semester) programs. It is the hope that funds will be used to ensure up-to-date equipment can be purchased and waitlists can be addressed through these new fees.

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 FY2027 is attributable to both anticipated credit growth (32%) as well as board approved tuition increases (68%).



### 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 CWI 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’s 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.

### Auxiliary Revenue

Auxiliary revenues come from the operations of the newly acquired Idaho Center. The auxiliary fund is held separately from the College budget and is meant to be self-supporting with available revenues covering anticipated expenses to operate the facility. Each year an estimate of total events and related facility (concessions, parking, etc.)

revenues are provided for board approval with expenses being incurred for indirect expenses, profit sharing, and expenses of CWI.

Unlike grants and gifts, further board approval is required if funds are needed beyond the initial board-approved budget.

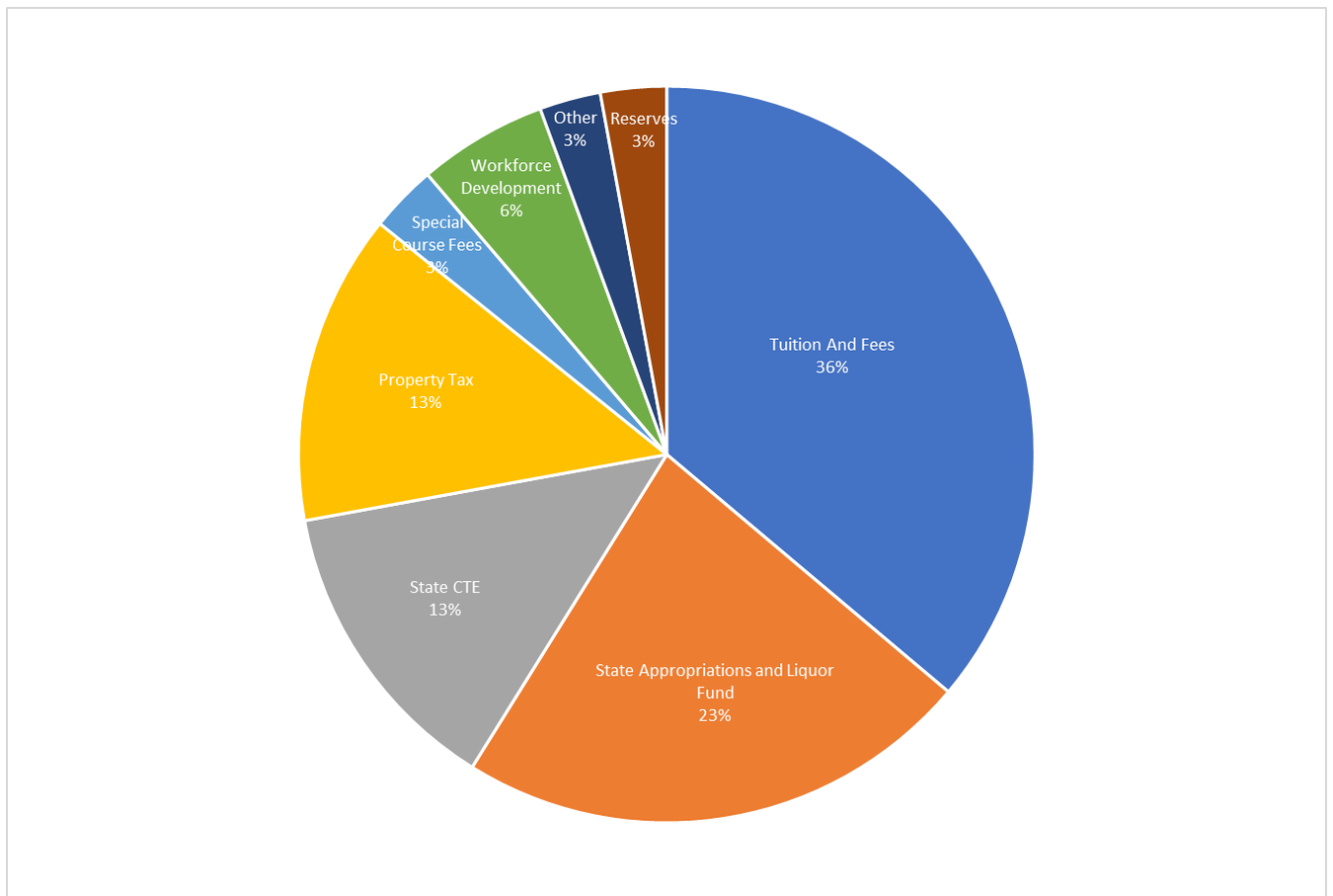
Other Revenue

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 FY2027 budget as compared to the previous FY2025 and FY2026 amended budgets can be seen below.

Revenue Source	FY2025	FY2026	FY2027	FY2026-2027	
Tuition and fees	\$ 25,354,999	\$ 32,431,511	\$ 35,817,887	\$ 3,386,376	10%
State appropriations and Liquor Fund	\$ 21,452,200	\$ 22,887,500	\$ 22,514,600	\$ (372,900)	-2%
State CTE	\$ 11,111,545	\$ 13,323,489	\$ 13,144,104	\$ (179,385)	-1%
Property Tax	\$ 11,910,000	\$ 13,077,225	\$ 13,534,928	\$ 457,703	4%
Special Course and Program Fees	\$ 2,350,000	\$ 2,533,000	\$ 2,836,437	\$ 303,437	12%
Workforce Development and Employer Education	\$ 3,825,000	\$ 5,327,550	\$ 5,617,659	\$ 290,109	5%
Other	\$ 4,432,978	\$ 3,349,725	\$ 2,762,975	\$ (586,750)	-18%
Reserves (Including Carryforward)	\$ 3,597,000	\$ 1,070,000	\$ 2,871,410	\$ 1,801,410	168%
<b>Total</b>	<b>\$ 84,033,722</b>	<b>\$ 94,000,000</b>	<b>\$ 99,100,000</b>	<b>\$ 5,100,000</b>	<b>5%</b>

Overall, CWI anticipates a 5% 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. While this budget does rely on approximately 3% of funding from reserves, the College is only budgeting one-time expenses on those reserves including nearly \$800,000 in leases expiring in FY2028, ending contracts totaling \$1,070,000, carryforward projects from FY2026 totaling \$900,000, and one-time personnel costs totaling \$475,000. As those one-time costs roll off, it is anticipated there will be a clean starting point for FY2028 budgeting.



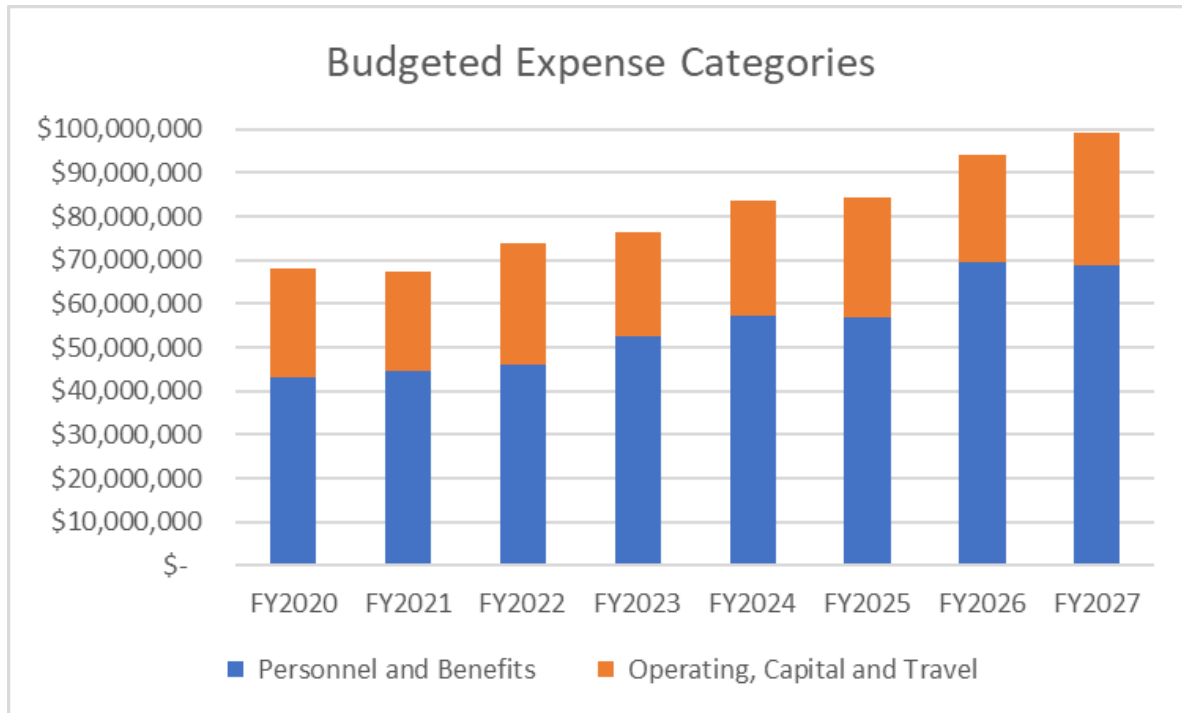
### Revenue Challenges Looking Ahead to FY2028

As the College prepares for FY2028, there are a number of risks and obstacles the Business Office has identified which include:

- Attempted credit growth driven by Idaho Launch will plateau.
- Interest rate environment will change (\$2.2 million estimated interest revenue may decrease).
- Changes in tuition and fees could impact attendance behavior.
- Ongoing budgetary challenges at the state level could lead 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 the Workforce Innovation and Opportunity Act (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 full time, 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.

## FY2027 Major Changes to the Budget

### One-Time Payment to Employees: \$475,000

While no ongoing CEC is funded in the budget, the College has identified limited institutional funds to provide a one-time payment to eligible full-time employees. This approach provides support for employees making less than \$100,000, who are often most affected by inflation and rising costs, while the College continues to pursue sustainable, long-term compensation solutions. Those earnings less than \$75,000 will receive a \$1,000 payment, while those earning between \$75,000 and \$99,999 will receive a \$500 payment.

Health insurance rate increase: \$1,230,000

CWI employer health insurance rates climbed from \$14,130 to \$16,170 (14%) per full-time employee per year in FY2027. Employee rates will remain static from FY2026 to FY2027.

Addressing Pay Compression: \$300,000

The CWI Culture Workgroup partnered with Human Resources to identify the most critical areas in need of funding to address pay compression. This year, available funds will be directed to the positions identified through this process, with a plan to continue this work in future years. The group is also reviewing CWI's compensation policies and philosophy to improve clarity, consistency, and fairness.

Faculty Promotions: \$213,000

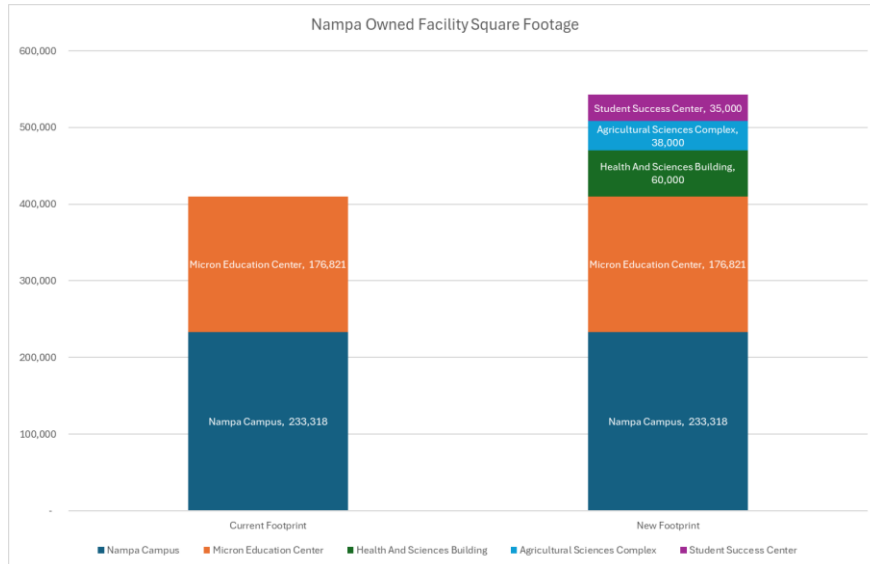
Beginning in 2020, CWI began rewarding faculty promotions with one-time payments due to budget constraints. Beginning next academic year, faculty receiving promotions will receive ongoing salary increases rather than one-time payments. This approach better reflects our commitment to long-term investment in faculty careers.

Occupancy costs for Student Success Center: \$475,000

CWI is opening the new CapEd Student Success Center Fall 2026 adding approximately 35,000 square feet of facilities space to the Nampa Campus. Four (4) new positions will be added as follows:

- Two (2) building specialists (\$64,744 each)
- One (1) building lead (\$74,056)
- One (1) maintenance craftman (\$72,144)

Additionally, expenditure authority will be added for risk management and insurance (\$37,800), one-time start-up costs and supplies (\$36,000), utilities (\$66,850), and ongoing supplies and maintenance (\$59,415). Along with the two new facilities opened in FY2026, the Health and Science Building and Simplot Agricultural Sciences Complex, this new facility represents a significant increase to the current square footage of college-owned facilities.



**Fixed Costs: \$506,588**

The College centrally budgets fixed costs, those the College has minimal discretion over. Items such as Certificate of Participation (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.

**COP Debt Payment for New Boise Facility: \$1,484,000**

A transformative project that reflects CWI’s enduring commitment to student success and the continued growth of the Treasure Valley. This 101,000-square-foot facility will serve as a cornerstone for innovation, collaboration, and community engagement at Whitewater Park Boulevard and Main Street in Boise.

**President’s Athletics and Intramurals Initiative: \$600,000**

To build a more engaged student population, CWI has allocated funds to start a variety of intramurals, student activities, and athletics programs to further build up the CWI community.

**Capacity Building in Nursing: \$210,076**

Investments will be made to stand up a new weekend cohort to address a backlog of almost 40 students wishing to pursue a career in Nursing. Additional staff in the simulation lab and in the classroom will be funded to ensure CWI can do its part to help address the State’s current shortage in nursing professionals in Idaho.

**Bachelor’s of Applied Science – Business: \$219,500**

CWI was approved for it’s first ever bachelor’s degree program. The first cohort of applicants was almost twice what had been initially anticipated. Last year, investments were made in curriculum development and other set-up costs. Now that students are

working their way through the first two years of the program, additional staff and adjunct support will be funded to stand up upper division courses.

### Budgetary Savings: \$919,000

In an effort of being good stewards of both state appropriations and student tuition dollars, CWI works every day to operate more efficiently and find savings. This year, CWI will be consolidating Canvas licensing purchases with the other seven (7) public institutions, removing various one-time facilities costs related to the new Nampa Campus facilities, and replacing the Cisco phone system with a more cost-effective Microsoft Teams phone solution.

### Expenditure Challenges Looking Ahead to FY2027

As the College prepares for FY2028, there are a number of risks and obstacles the Business Office has identified including:

- The College is in the process of constructing a new facility in Boise. These facilities will require occupancy costs to be added to the budget.
- 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 another increase in health insurance rates, currently estimated at \$900 per employee for FY2028.
- 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. **Full-time 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 (FY2026 rate, 20.85%) 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). FY2027 costs per employee have increased to \$16,170, from \$14,130 in FY2026.

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

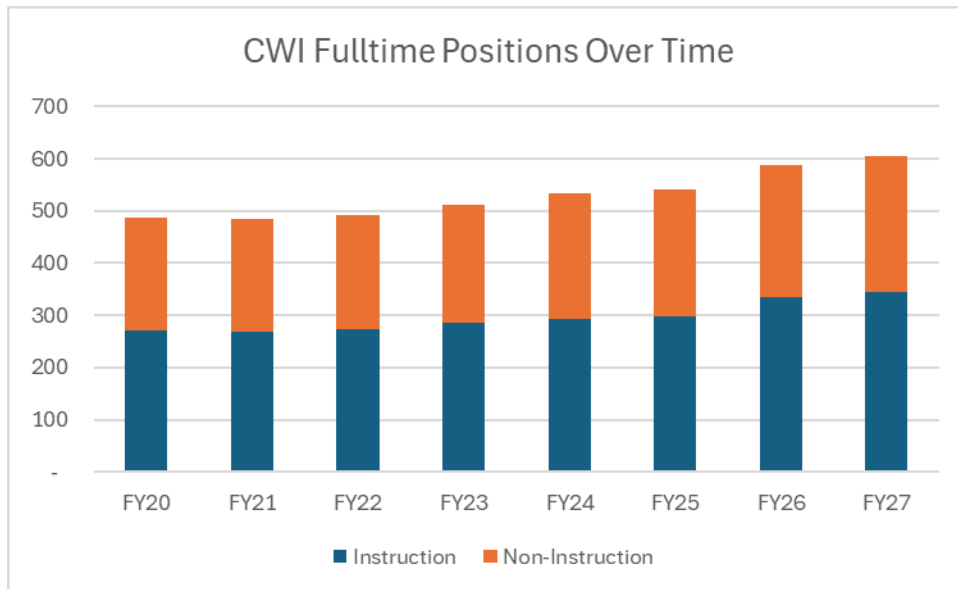
Table 1: Sample Fringe & Benefits Calculation (Full-Time Positions)

Salary	Fringe Amount	Health Insurance Amount	Total Payroll Budget
<b>\$50,000</b>	Salary x FY2027 Rate (20.85%) = <b>\$10,425</b>	FY2027 Cost = <b>\$16,170</b>	Salary + Fringe + Health Insurance = <b>\$76,595</b>

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 full-time position counts at CWI. As the volume of credits delivered continues to increase, position planning is becoming increasingly important, as well as striking the right balance between full-time instructional staff and the use of adjuncts.

As of May 2026, CWI has 604 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 and 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 FY2027, this rate is 8.338%.

### *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 the 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 Human Resources 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.

Human Resources develops a matrix of employee compensation each year. An example from FY2026 is available below.

FY26 Faculty Position Salary Ranges														
Department	Standard Contract	Rank	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
Teaching Faculty - MSC	12	Not Eligible	12 Month Only									\$ 48,636	\$ 60,795	\$ 72,954
Support Faculty - MSC	12	Not Eligible	12 Month Only									\$ 53,172	\$ 66,465	\$ 79,758
All except Nursing, IT, & Mechatronics	9-12	All Levels	\$ 49,405	\$ 61,756	\$ 74,107	\$ 54,894	\$ 68,618	\$ 82,341	\$ 60,384	\$ 75,480	\$ 90,575	\$ 65,873	\$ 82,341	\$ 98,810
Department Chair	11		11 Month Only						\$ 63,402	\$ 79,253	\$ 95,104	11 Month Only		
Nursing	9-12	All Levels	\$ 58,756	\$ 73,445	\$ 88,134	\$ 65,284	\$ 81,606	\$ 97,927	\$ 71,813	\$ 89,766	\$ 107,719	\$ 78,341	\$ 97,927	\$ 117,512
Department Chair	11		11 Month Only						\$ 75,404	\$ 94,255	\$ 113,106	11 Month Only		
IT & Mechatronics	9-12	All Levels	\$ 72,077	\$ 90,096	\$ 108,115	\$ 80,085	\$ 100,107	\$ 120,128	\$ 88,094	\$ 110,117	\$ 132,141	\$ 96,102	\$ 120,128	\$ 144,154
Department Chair	11		11 Month Only						\$ 92,499	\$ 115,624	\$ 138,749	11 Month Only		
FY26 Adjunct Rates														
STANDARD					PRO RATED									
Lecture	\$1,176.00 per contact hour				\$85 per contact hour, per student									
Lecture -Nursing	\$1,399.00 per contact hour				\$100 per contact hour, per student									
Lecture - IT & Mechatronics	\$1,717.00 per contact hour				\$120 per contact hour, per student									
Lab	\$975.00 per contact hour				\$70 per contact hour, per student									
Lab - Nursing	\$1,161.00 per contact hour				\$85 per contact hour, per student									
Lab - IT & Mechatronics	\$1,424.00 per contact hour				\$105 per contact hour, per student									
CTE - Surgical Techs					\$37.50 Flat Rate									
CTE - Nursing Clinicals					\$46.34 Flat Rate									
CTE - OT/PT					\$39.13 Flat Rate									
Fire Service Teachers					\$28.56 Flat Rate									
Law Enforcement Teachers					\$32.64 Flat Rate									
			Min	Mid	Max									
MSC Teaching			\$ 22.46	\$ 28.08	\$ 33.70									
Dental Assisting Lab Teacher			\$ 22.46	\$ 28.08	\$ 33.70									

For new positions, budget is generally set at the midpoint of the range Human Resources 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 the College minimize compression issues within the employee ranks.

As the hiring process proceeds, Human Resources 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 Human Resources setting the offer amount.

Throughout this process, the Budget Office keeps Human Resources 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

Each year the legislature funds a portion of the cost of a CEC. In FY26 no CEC has been appropriated, but in most previous years CEC has been around 3%.

Since the CEC amount from the legislature only covers full-time positions, the College determines whether to offer CEC and in what amount 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.

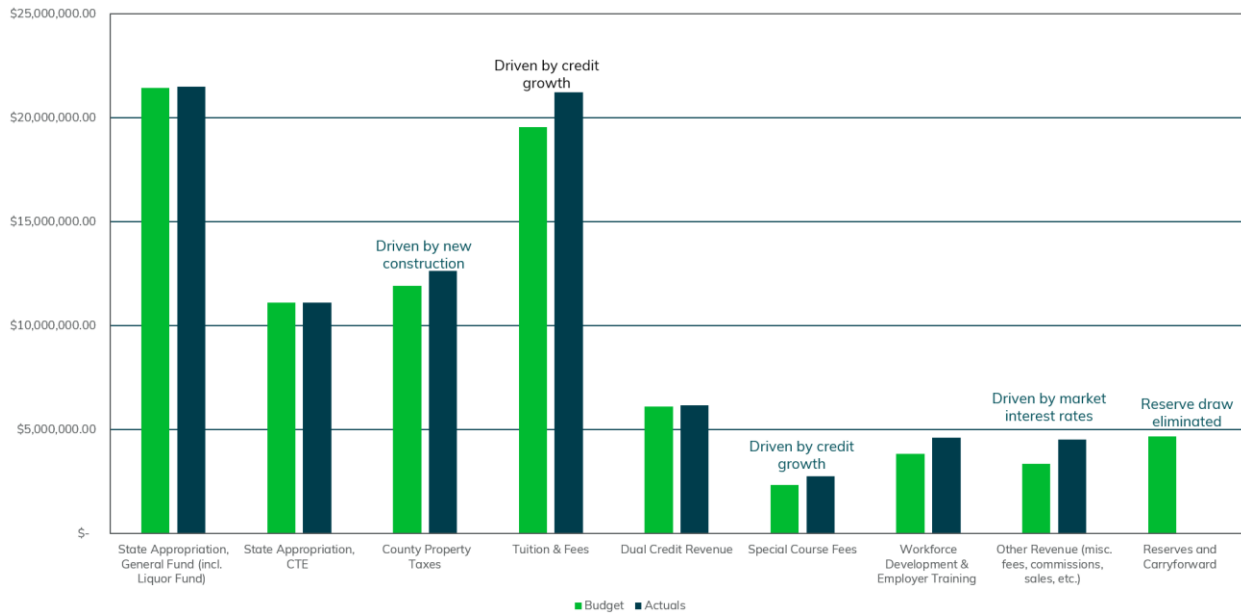
- Noncash items such as depreciation, vacation and sick leave accruals, employee tuition waivers, and so on are removed as they do not represent a cash expenditure.
- Cash expenditures are added back into the budget for items such as large equipment or vehicle purchases that have been capitalized, capital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

In FY2025, the College underspent its 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%
<b>TOTAL REVENUE</b>	<b>79,653,000</b>	<b>84,540,484</b>	<b>4,887,484</b>	<b>6%</b>
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%
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$84,333,723</b>	<b>\$84,540,484</b>	<b>206,761</b>	<b>0%</b>

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%
<b>TOTAL EXPENSES</b>	<b>84,333,723</b>	<b>83,075,319</b>	<b>(1,258,404)</b>	<b>-1%</b>

### 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 FY2025 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: FY2027 Budget (Excluding Funds 30 & 90)

FY2027 budget presented for board approval (excluding *Fund 30 – Grants & Special Projects* and *Fund 90 – Auxiliary Fund*):



College of Western Idaho  
 Fiscal Year 2027 Operating Budget  
 As Approved by CWI Board of Trustees  
 June 11, 2026

	Budget total	% of Budget Total
<b>Budgeted FY2027 Revenue</b>		
State Appropriations - General Fund	\$ 22,314,600	23%
State CTE Allocation	\$ 13,144,104	13%
State Appropriations - Liquor Fund	\$ 200,000	0%
<b>Total State Appropriations</b>	<b>\$ 35,658,704</b>	<b>36%</b>
County Property Taxes	\$ 13,534,928	14%
Tuition and Fees	\$ 35,817,887	36%
Special Course and Program Fees	\$ 2,836,437	3%
Workforce Development and Employer Education	\$ 5,617,659	6%
Other Revenues	\$ 2,762,975	3%
<b>Budgeted FY2027 Revenue Total</b>	<b>\$ 96,228,590</b>	<b>97%</b>
<b>FY2027 Budgeted Reserves &amp; Carryforward</b>	<b>\$ 2,871,410</b>	<b>3%</b>
<b>Budgeted FY2027 Operating and Reserve Funding Total</b>	<b>\$ 99,100,000</b>	<b>100%</b>
<b>Budgeted FY2027 Expense</b>		
Payroll Expense	\$ 68,739,968	69%
Operating, Travel, and Capital Expense	\$ 30,360,032	31%
<b>Budgeted FY2025 Operating Expense Total</b>	<b>\$ 99,100,000</b>	<b>100%</b>
<b>Available Revenue Net of Expense</b>	<b>\$ -</b>	<b>0%</b>

Jim Reams, Chair Person

## Appendix B: FY2027 Budget (All Funds)

FY2027 budget presented for board approval (including all funds):

<b>FY27 Sources of Funds</b>	<b>FY2027 Annual Operating Budget</b>	<b>Estimated Grants, Sponsored Activities, Private Funds*</b>	<b>Estimated Auxiliary Fund*</b>	<b>FY2027 "ALL Funds" Annual Operating Budget</b>
State Appropriations - General Fund Incl Liquor Fund	\$ 22,514,600	\$ -	\$ -	\$ 22,514,600
State CTE Allocation	\$ 13,144,104	\$ -	\$ -	\$ 13,144,104
County Property Taxes	\$ 13,534,928	\$ -	\$ -	\$ 13,534,928
Tuition and Fees	\$ 35,817,887	\$ -	\$ -	\$ 35,817,887
All Other Revenues	\$ 11,217,071	\$ 9,000,000	\$ 25,000,000	\$ 45,217,071
Reserves	\$ 2,871,410	\$ -	\$ -	\$ 2,871,410
<b>Total Sources of Funds</b>	<b>\$ 99,100,000</b>	<b>\$ 9,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ 133,100,000</b>
<b>FY27 Uses of Funds</b>				
Personnel and Benefits	\$ 68,739,968	\$ 3,960,000	\$ -	\$ 72,699,968
Operating	\$ 30,360,032	\$ 5,040,000	\$ 870,367	\$ 36,270,399
Auxiliary	\$ -	\$ -	\$ 24,129,633	\$ 24,129,633
<b>Total Expenditures</b>	<b>\$ 99,100,000</b>	<b>\$ 9,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ 133,100,000</b>

\*Auxiliary expenses include an estimated \$5,771,485 in indirect expenses incurred by OVG and gross profit retained by event sponsors, promoters, and other intermediaries. Expenses incurred by CWI such as landscaping, auditing, insurance and payment of incentive fees to OVG (if any) are reflected under operating expenses.