

# Expenditures

## Expenditure Categories

Expenditure categories are accounted for by the source of funds: legislative appropriations, student operating fees, grants, and local revenue sources such as fees for courses funded exclusively from student fees (student-funded courses). There is no local tax support for Washington community and technical colleges. Expenditures exclude auxiliary enterprise funds, such as those used to run the campus bookstore or cafeteria. College expenditures of the federal Carl D. Perkins Act, the federal Adult Education and Family Literacy Act, and WorkFirst funds are reimbursed by the State Board office from federal funds and therefore net to zero in these expenditure reports.

The expenditures are reported by fund, program, and object (types of things purchased such as salaries, benefits, equipment, and travel). The funds included are:

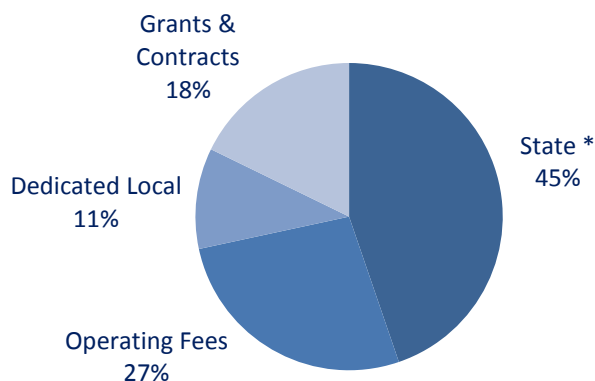
**State General Fund & Special Revenue (001, 08A, and 060):** Legislative appropriation of the following funds: 001 - General Fund State; 08A - Education Legacy Trust Account; 060- Capital Projects Account (operating funds provided in the capital budget). (Excluding allocation to SBCTC.)

**Operating Fees (149):** College operating fees and interest income earned on those fees. (Not appropriated.)

**Local Dedicated Fund (148):** Consists primarily of fees for courses not funded by the state; lab, course and other fees established for specific purposes; and income generated from instructional enterprises, such as food service and auto repair courses. (Not appropriated.)

**Grants and Contracts (145):** Funds received from governmental or private sources dedicated for specific restricted purposes. Also included are revenues from contract courses. As noted above, the major federal grants and the WorkFirst funds that flow through the State Board net zero in the college accounting records and are not reported here. (Not appropriated.)

## Expenditures by Source of Funds Fiscal Year 2014-15



\* State includes the following state appropriated funds: 001 General Fund-State, 08A - Education Legacy Trust Account and 060 - CTC Capital Projects Account (operating funds provided in the capital budget). Note: 060 - CTC Capital Projects Account appropriation in the operating budget is excluded from this analysis.



## Constant (FY15\$) Dollar Calculations

Historical fiscal data is presented both in current and constant (FY15\$) dollars. Current dollars provide a measure of increases or decreases in funding without inflation adjustments. Constant (FY15\$) dollars were calculated using the “implicit price deflator” adjusted to fiscal years. The following index numbers were used:

## Constant (FY15\$) Dollar Calculations

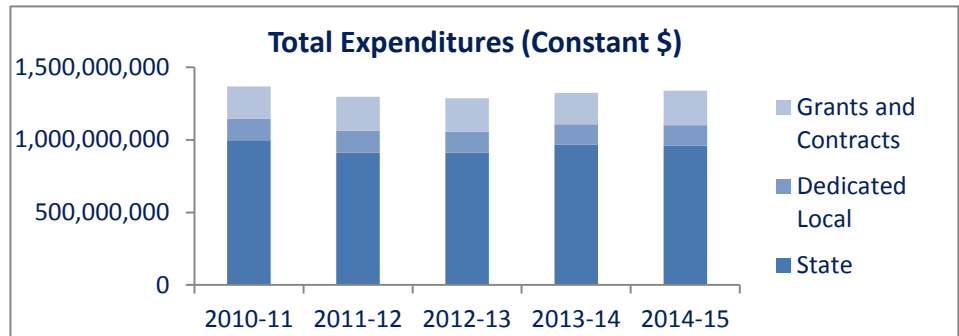
| <b>Fiscal Year</b> | <b>Index</b> |
|--------------------|--------------|
| 2010-11            | 0.943        |
| 2011-12            | 0.966        |
| 2012-13            | 0.980        |
| 2013-14            | 0.992        |
| 2014-15            | 1.000        |

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Source: ERFC, based on May 2015 forecast

<http://leap.leg.wa.gov/leap/default.asp>

## Expenditures by Source of Funds



## Expenditures by Source of Funds

| Type of Funds                | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2014-15     |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>State Funds (*)</b>       |             |             |             |             |             |
| Current \$                   | 650,074,245 | 572,692,626 | 557,248,380 | 609,687,541 | 599,745,541 |
| Constant \$                  | 689,148,993 | 592,788,144 | 568,678,824 | 614,542,426 | 599,745,541 |
| % Total                      | 50.3%       | 45.7%       | 44.2%       | 46.4%       | 44.7%       |
| <b>Operating Fees (149)</b>  |             |             |             |             |             |
| Current \$                   | 291,831,345 | 307,576,997 | 335,543,921 | 348,360,449 | 360,213,540 |
| Constant \$                  | 309,372,782 | 318,369,731 | 342,426,698 | 351,134,411 | 360,213,540 |
| % Total                      | 22.6%       | 24.6%       | 26.6%       | 26.5%       | 26.9%       |
| <b>Total State</b>           |             |             |             |             |             |
| Current \$                   | 941,905,590 | 880,269,623 | 892,792,301 | 958,047,990 | 959,959,081 |
| Constant \$                  | 998,521,775 | 911,157,875 | 911,105,522 | 965,676,837 | 959,959,081 |
| % Total                      | 72.9%       | 70.3%       | 70.8%       | 73.0%       | 71.6%       |
| <b>Dedicated Local (148)</b> |             |             |             |             |             |
| Current \$                   | 137,770,208 | 148,174,323 | 142,555,269 | 140,104,000 | 142,123,060 |
| Constant \$                  | 146,051,318 | 153,373,691 | 145,479,405 | 141,219,635 | 142,123,060 |
| % Total                      | 10.7%       | 11.8%       | 11.3%       | 10.7%       | 10.6%       |

### Expenditures by Source of Funds (cont.)

| Type of Funds                       | 2010-11       | 2011-12       | 2012-13       | 2013-14       | 2014-15       |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Grants &amp; Contracts (145)</b> |               |               |               |               |               |
| Current \$                          | 211,710,519   | 224,001,159   | 225,702,191   | 214,965,994   | 238,311,032   |
| Constant \$                         | 224,436,043   | 231,861,255   | 230,331,861   | 216,677,749   | 238,311,032   |
| % Total                             | 16.4%         | 17.9%         | 17.9%         | 16.4%         | 17.8%         |
| <b>TOTAL</b>                        |               |               |               |               |               |
| Current \$                          | 1,291,386,317 | 1,252,445,104 | 1,261,049,761 | 1,313,117,985 | 1,340,393,173 |
| % Change                            | 4.0%          | -3.0%         | 0.7%          | 4.1%          | 2.1%          |
| Constant \$                         | 1,369,009,135 | 1,296,392,821 | 1,286,916,788 | 1,313,117,985 | 1,340,393,173 |
| % Change                            | 2.2%          | -5.3%         | -0.7%         | 2.0%          | 2.1%          |

\* State includes the following state appropriated funds: 001 General Fund-State; 08A - Education Legacy Trust Account, 060 - CTC Capital Projects Account (funds considered operating funds, but included in the capital budget), 001-8 General Fund Federal Stimulus (2009-10 only), 17C - Opportunity Express Account (2010-11 only), 253 - Education Construction Account (2008-09 and prior years) and 489 Pension Funding Stabilization Account (2008-09 and prior years).

Note: 060 - CTC Capital Projects Account appropriation in the operating budget is excluded from this analysis.

Source: SBCTC Financial Management System (FMS)

**EXPENDITURES BY SOURCE OF FUNDS BY DISTRICT  
GENERAL AND DEDICATED FUNDS**

Expenditure patterns by college vary due to: college size, faculty mix in terms of part-time/full-time status, program mix, and the equipment and consumable costs related to instruction.

**Expenditures by Source of Funds by District  
General and Dedicated Funds**

|                 | Fiscal Year 2014-15     |                          |            |                           |                              |                |
|-----------------|-------------------------|--------------------------|------------|---------------------------|------------------------------|----------------|
|                 | -----General Funds----- |                          |            | -----Dedicated Funds----- |                              |                |
|                 | State<br>Funds<br>*     | Operating<br>Fees<br>149 | Total      | Local<br>148              | Grants &<br>Contracts<br>145 | Grand<br>Total |
| Bates           | 20,204,978              | 3,538,920                | 23,743,898 | 2,778,182                 | 4,458,555                    | 30,980,635     |
| Bellevue        | 29,124,635              | 22,719,226               | 51,843,861 | 17,141,642                | 14,247,680                   | 83,233,184     |
| Bellingham      | 10,865,988              | 5,339,829                | 16,205,817 | 2,846,394                 | 2,422,666                    | 21,474,877     |
| Big Bend        | 9,434,284               | 4,267,984                | 13,702,268 | 1,108,115                 | 4,054,708                    | 18,865,091     |
| Cascadia *      | 8,653,737               | 4,787,825                | 13,441,562 | 4,313,337                 | 2,177,294                    | 19,932,192     |
| Centralia       | 11,085,926              | 5,807,750                | 16,893,676 | 662,705                   | 3,090,455                    | 20,646,836     |
| Clark           | 27,051,177              | 21,370,000               | 48,421,177 | 5,089,667                 | 9,748,243                    | 63,259,088     |
| Clover Park     | 18,495,735              | 5,953,259                | 24,448,994 | 5,563,143                 | 2,488,187                    | 32,500,324     |
| Columbia Basin  | 19,721,345              | 13,046,819               | 32,768,164 | 3,193,328                 | 7,413,726                    | 43,375,218     |
| Edmonds         | 24,945,979              | 13,118,246               | 38,064,225 | 7,508,340                 | 30,294,327                   | 75,866,892     |
| Everett         | 22,562,697              | 17,111,561               | 39,674,258 | 16,094,204                | 4,263,496                    | 60,031,957     |
| Grays Harbor    | 9,211,267               | 4,765,204                | 13,976,471 | 823,468                   | 640,477                      | 15,440,416     |
| Green River     | 23,797,051              | 12,165,368               | 35,962,419 | 5,108,087                 | 22,736,851                   | 63,807,358     |
| Highline        | 23,035,431              | 11,790,404               | 34,825,835 | 5,391,727                 | 10,822,009                   | 51,039,570     |
| Lake Washington | 14,093,669              | 8,363,790                | 22,457,459 | 2,695,930                 | 1,200,868                    | 26,354,257     |
| Lower Columbia  | 12,165,329              | 6,700,316                | 18,865,645 | 3,196,063                 | 5,179,012                    | 27,240,720     |
| Olympic         | 19,386,901              | 13,154,352               | 32,541,253 | 5,067,887                 | 3,861,151                    | 41,470,291     |
| Peninsula       | 10,535,477              | 4,695,990                | 15,231,467 | 1,184,223                 | 2,025,344                    | 18,441,034     |

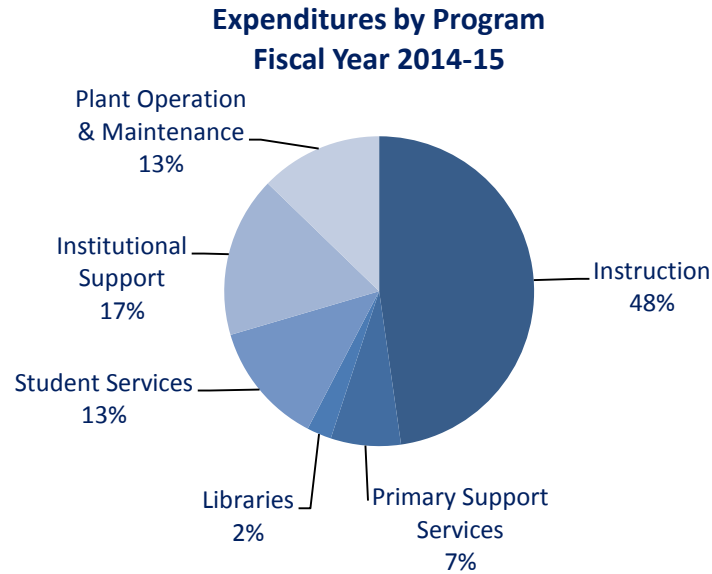
| Fiscal Year 2014-15 (cont.) |                         |                          |                    |                           |                              |                      |
|-----------------------------|-------------------------|--------------------------|--------------------|---------------------------|------------------------------|----------------------|
|                             | -----General Funds----- |                          |                    | -----Dedicated Funds----- |                              |                      |
|                             | State<br>Funds<br>*     | Operating<br>Fees<br>149 | Total              | Local<br>148              | Grants &<br>Contracts<br>145 | Grand<br>Total       |
| Pierce District             | 23,997,137              | 13,303,113               | 37,300,250         | 2,760,531                 | 16,680,031                   | 56,740,812           |
| Renton                      | 16,103,136              | 10,020,703               | 26,123,839         | 766,212                   | 2,668,104                    | 29,558,154           |
| Seattle District            | 64,499,632              | 38,514,475               | 103,014,107        | 9,262,576                 | 33,214,678                   | 145,491,362          |
| Shoreline                   | 20,076,229              | 17,404,406               | 37,480,635         | 3,627,337                 | 4,211,913                    | 45,319,885           |
| Skagit Valley               | 17,102,564              | 11,162,800               | 28,265,364         | 2,040,677                 | 9,512,427                    | 39,818,469           |
| South Puget Sound           | 15,183,202              | 10,732,902               | 25,916,104         | 8,175,697                 | 2,916,050                    | 37,007,851           |
| Spokane District            | 52,643,547              | 31,760,082               | 84,403,629         | 7,077,921                 | 16,688,818                   | 108,170,368          |
| Tacoma                      | 19,163,298              | 14,154,052               | 33,317,350         | 7,171,242                 | 6,441,813                    | 46,930,405           |
| Walla Walla                 | 15,606,122              | 8,388,749                | 23,994,871         | 3,176,266                 | 2,899,822                    | 30,070,959           |
| Wenatchee Valley            | 12,060,811              | 8,467,266                | 20,528,077         | 2,118,117                 | 3,488,642                    | 26,134,836           |
| Whatcom                     | 11,368,381              | 7,732,111                | 19,100,492         | 3,921,299                 | 5,864,813                    | 28,886,604           |
| Yakima Valley               | 17,569,876              | 9,876,039                | 27,445,915         | 2,258,742                 | 2,598,870                    | 32,303,527           |
| <b>SYSTEM TOTAL</b>         | <b>599,745,541</b>      | <b>360,213,540</b>       | <b>959,959,081</b> | <b>142,123,060</b>        | <b>238,311,032</b>           | <b>1,340,393,173</b> |

\* State includes the following state appropriated funds: 001-1 General Fund-State, 08A - Education Legacy Trust Account and 060 - CTC Capital Projects Account (funds considered operating funds but included in the capital budget)

Note: 060 - CTC Capital Projects Account appropriation in the operating budget is excluded from this analysis.

Source: SBCTC Financial Management System (FMS)

## Expenditures by Program — State General Funds and Operating Fees



### Expenditures by Program

|                                     | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2014-15     |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>010 INSTRUCTION</b>              |             |             |             |             |             |
| Current \$                          | 493,032,818 | 451,760,442 | 440,489,076 | 453,503,499 | 458,272,324 |
| Constant \$                         | 522,668,099 | 467,612,506 | 449,524,519 | 457,114,705 | 458,272,324 |
| % Total                             | 52.3%       | 51.3%       | 49.3%       | 47.3%       | 47.7%       |
| <b>040 PRIMARY SUPPORT SERVICES</b> |             |             |             |             |             |
| Current \$                          | 39,007,010  | 36,822,915  | 52,372,190  | 69,228,367  | 70,244,784  |
| Constant \$                         | 41,351,648  | 38,115,014  | 53,446,464  | 69,779,626  | 70,244,784  |
| % Total                             | 4.1%        | 4.2%        | 5.9%        | 7.3%        | 7.3%        |



### Expenditures by Program (cont.)

|  | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2014-15     |
|--|-------------|-------------|-------------|-------------|-------------|
| <b>050 LIBRARIES</b>                         |             |             |             |             |             |
| Current \$                                   | 27,153,573  | 24,988,310  | 24,409,298  | 26,116,483  | 24,698,992  |
| Constant \$                                  | 28,785,724  | 25,865,138  | 26,652,192  | 24,895,668  | 24,698,992  |
| % Total                                      | 2.9%        | 2.8%        | 2.7%        | 2.6%        | 2.6%        |
| <b>060 STUDENT SERVICES</b>                  |             |             |             |             |             |
| Current \$                                   | 123,233,091 | 115,833,011 | 115,177,217 | 120,719,289 | 123,079,209 |
| Constant \$                                  | 130,640,402 | 119,897,538 | 117,539,766 | 121,680,565 | 123,079,209 |
| % Total                                      | 13.1%       | 13.2%       | 12.9%       | 12.8%       | 12.8%       |
| <b>080 INSTITUTIONAL SUPPORT</b>             |             |             |             |             |             |
| Current \$                                   | 149,374,125 | 139,426,029 | 147,763,499 | 164,825,760 | 161,134,747 |
| Constant \$                                  | 158,352,724 | 144,318,424 | 150,794,468 | 166,138,252 | 161,134,747 |
| % Total                                      | 15.9%       | 15.8%       | 16.6%       | 17.2%       | 16.8%       |
| <b>090 PLANT OPERATION &amp; MAINTENANCE</b> |             |             |             |             |             |
| Current \$                                   | 110,104,973 | 111,438,915 | 112,581,020 | 123,654,592 | 122,529,026 |
| Constant \$                                  | 116,723,177 | 115,349,255 | 114,890,315 | 124,639,242 | 122,529,026 |
| % Total                                      | 11.7%       | 12.7%       | 12.6%       | 12.9%       | 12.8%       |
| <b>TOTAL CURRENT \$</b>                      | 941,905,590 | 880,269,623 | 892,792,300 | 958,047,990 | 959,959,082 |
| <b>TOTAL CONSTANT \$</b>                     | 998,521,775 | 911,157,875 | 912,847,724 | 964,248,059 | 959,959,082 |
| <b>CONSTANT \$ CHANGE</b>                    | -1.3%       | -8.7%       | 0.2%        | 5.6%        | -0.4%       |

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Note: 060 - CTC Capital Projects Account appropriation in the operating budget is excluded from this analysis.

Source: SBCTC Financial Management System (FMS)

**EXPENDITURES BY PROGRAM BY DISTRICT  
STATE GENERAL FUNDS AND OPERATING FEES  
FISCAL YEAR 2014-15**

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|                     | 10<br>Instruction  |               | 40<br>Primary Support Service |               | 50<br>Libraries   |               |
|---------------------|--------------------|---------------|-------------------------------|---------------|-------------------|---------------|
|                     | Expenditure        | % of<br>Total | Expenditure                   | % of<br>Total | Expenditure       | % of<br>Total |
| Bates               | 11,540,684         | 48.6%         | 1,387,393                     | 5.8%          | 289,453           | 1.2%          |
| Bellevue            | 25,234,596         | 48.7%         | 2,380,049                     | 4.6%          | 2,009,525         | 3.9%          |
| Bellingham          | 7,685,516          | 47.4%         | 1,399,487                     | 8.6%          | 420,768           | 2.6%          |
| Big Bend            | 5,609,016          | 40.9%         | 822,182                       | 6.0%          | 527,111           | 3.8%          |
| Cascadia            | 3,615,734          | 26.9%         | 1,472,311                     | 11.0%         | 877,389           | 6.5%          |
| Centralia           | 7,122,587          | 42.2%         | 2,091,812                     | 12.4%         | 467,376           | 2.8%          |
| Clark               | 25,465,391         | 52.6%         | 3,986,043                     | 8.2%          | 1,222,108         | 2.5%          |
| Clover Park         | 11,116,930         | 45.5%         | 2,470,257                     | 10.1%         | 408,236           | 1.7%          |
| Columbia Basin      | 16,833,780         | 51.4%         | 1,333,599                     | 4.1%          | 744,543           | 2.3%          |
| Edmonds             | 16,638,645         | 43.7%         | 2,764,206                     | 7.3%          | 1,168,546         | 3.1%          |
| Everett             | 22,502,446         | 56.7%         | 2,385,309                     | 6.0%          | 1,070,815         | 2.7%          |
| Grays Harbor        | 5,883,166          | 42.1%         | 1,192,739                     | 8.5%          | 447,479           | 3.2%          |
| Green River         | 16,887,918         | 47.0%         | 2,816,499                     | 7.8%          | 768,972           | 2.1%          |
| Highline            | 18,366,094         | 52.7%         | 3,319,346                     | 9.5%          | 1,230,995         | 3.5%          |
| Lake Washington     | 11,468,361         | 51.1%         | 1,379,898                     | 6.1%          | 390,763           | 1.7%          |
| Lower Columbia      | 7,762,427          | 41.1%         | 1,716,626                     | 9.1%          | 353,957           | 1.9%          |
| Olympic             | 15,428,155         | 47.4%         | 3,042,412                     | 9.3%          | 902,334           | 2.8%          |
| Peninsula           | 5,764,289          | 37.8%         | 970,436                       | 6.4%          | 545,851           | 3.6%          |
| Pierce District     | 14,445,039         | 38.7%         | 2,957,269                     | 7.9%          | 1,816,438         | 4.9%          |
| Renton              | 12,147,384         | 46.5%         | 1,569,386                     | 6.0%          | 529,356           | 2.0%          |
| Seattle District    | 51,510,550         | 50.0%         | 8,605,533                     | 8.4%          | 2,526,591         | 2.5%          |
| Shoreline           | 19,412,332         | 51.8%         | 2,044,725                     | 5.5%          | 701,668           | 1.9%          |
| Skagit Valley       | 12,557,823         | 44.4%         | 1,375,795                     | 4.9%          | 640,229           | 2.3%          |
| South Puget Sound   | 12,062,326         | 46.5%         | 1,673,066                     | 6.5%          | 578,996           | 2.2%          |
| Spokane District    | 41,941,010         | 49.7%         | 6,177,206                     | 7.3%          | 1,494,660         | 1.8%          |
| Tacoma              | 18,903,971         | 56.7%         | 1,865,876                     | 5.6%          | 164,015           | 0.5%          |
| Walla Walla         | 10,222,880         | 42.6%         | 2,887,173                     | 12.0%         | 474,928           | 2.0%          |
| Wenatchee Valley    | 9,206,963          | 44.9%         | 1,117,247                     | 5.4%          | 713,718           | 3.5%          |
| Whatcom             | 7,160,772          | 37.5%         | 869,884                       | 4.6%          | 621,747           | 3.3%          |
| Yakima Valley       | 13,775,540         | 50.2%         | 2,171,021                     | 7.9%          | 590,424           | 2.2%          |
| <b>SYSTEM TOTAL</b> | <b>458,272,324</b> | <b>47.7%</b>  | <b>70,244,784</b>             | <b>7.3%</b>   | <b>24,698,992</b> | <b>2.6%</b>   |

Source: SBCTC Financial Management System (FMS)

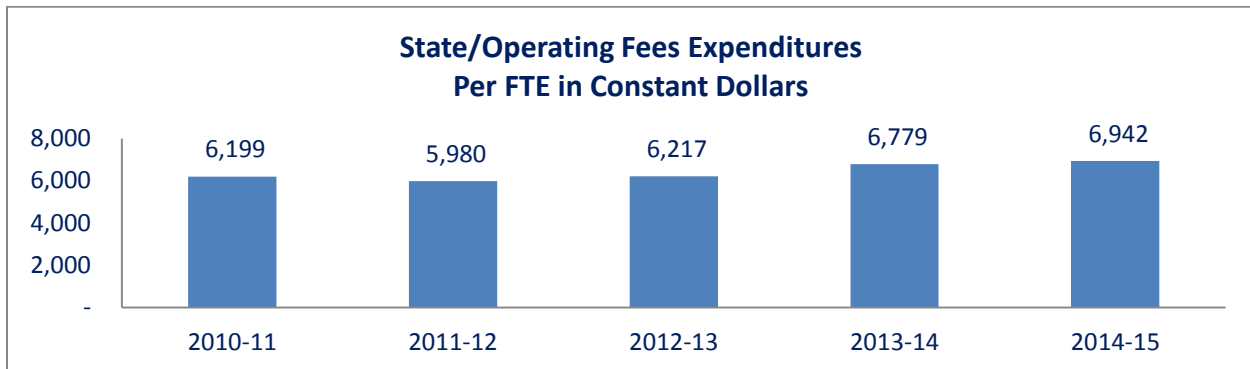
**EXPENDITURES BY PROGRAM BY DISTRICT  
STATE GENERAL FUNDS AND OPERATING FEES  
FISCAL YEAR 2014-15**

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|                     | 60                              |               | 80                                   |               | 90  |               | <u>Total</u>       |
|---------------------|---------------------------------|---------------|--------------------------------------|---------------|---|---------------|--------------------|
|                     | Student Services<br>Expenditure | % of<br>Total | Institutional Support<br>Expenditure | % of<br>Total | Plant Operation and<br>Main.<br>Expenditure | % of<br>Total |                    |
| Bates               | 3,216,941                       | 13.5%         | 3,957,526                            | 16.7%         | 3,351,902                                   | 14.1%         | 23,743,898         |
| Bellevue            | 9,031,526                       | 17.4%         | 6,401,666                            | 12.3%         | 6,786,499                                   | 13.1%         | 51,843,861         |
| Bellingham          | 2,609,693                       | 16.1%         | 2,233,657                            | 13.8%         | 1,856,696                                   | 11.5%         | 16,205,817         |
| Big Bend            | 1,812,247                       | 13.2%         | 2,455,080                            | 17.9%         | 2,476,632                                   | 18.1%         | 13,702,268         |
| Cascadia            | 2,016,978                       | 15.0%         | 3,000,670                            | 22.3%         | 2,458,481                                   | 18.3%         | 13,441,562         |
| Centralia           | 2,495,277                       | 14.8%         | 2,852,094                            | 16.9%         | 1,864,531                                   | 11.0%         | 16,893,676         |
| Clark               | 5,940,512                       | 12.3%         | 6,331,379                            | 13.1%         | 5,475,744                                   | 11.3%         | 48,421,177         |
| Clover Park         | 3,667,498                       | 15.0%         | 3,058,349                            | 12.5%         | 3,727,723                                   | 15.2%         | 24,448,994         |
| Columbia Basin      | 3,589,451                       | 11.0%         | 6,009,595                            | 18.3%         | 4,257,196                                   | 13.0%         | 32,768,164         |
| Edmonds             | 4,235,378                       | 11.1%         | 8,191,865                            | 21.5%         | 5,065,586                                   | 13.3%         | 38,064,225         |
| Everett             | 4,467,534                       | 11.3%         | 5,730,844                            | 14.4%         | 3,517,309                                   | 8.9%          | 39,674,258         |
| Grays Harbor        | 2,314,394                       | 16.6%         | 2,987,355                            | 21.4%         | 1,151,340                                   | 8.2%          | 13,976,471         |
| Green River         | 4,543,741                       | 12.6%         | 6,784,680                            | 18.9%         | 4,160,610                                   | 11.6%         | 35,962,419         |
| Highline            | 3,299,098                       | 9.5%          | 3,754,224                            | 10.8%         | 4,856,078                                   | 13.9%         | 34,825,835         |
| Lake Washington     | 2,088,193                       | 9.3%          | 4,828,488                            | 21.5%         | 2,301,755                                   | 10.2%         | 22,457,459         |
| Lower Columbia      | 2,585,251                       | 13.7%         | 3,559,383                            | 18.9%         | 2,888,001                                   | 15.3%         | 18,865,645         |
| Olympic             | 4,240,919                       | 13.0%         | 5,502,156                            | 16.9%         | 3,425,277                                   | 10.5%         | 32,541,253         |
| Peninsula           | 2,412,886                       | 15.8%         | 3,758,613                            | 24.7%         | 1,779,392                                   | 11.7%         | 15,231,467         |
| Pierce District     | 6,486,298                       | 17.4%         | 7,043,286                            | 18.9%         | 4,551,919                                   | 12.2%         | 37,300,250         |
| Renton              | 2,568,880                       | 9.8%          | 5,219,666                            | 20.0%         | 4,089,168                                   | 15.7%         | 26,123,839         |
| Seattle District    | 9,849,342                       | 9.6%          | 18,360,291                           | 17.8%         | 12,161,799                                  | 11.8%         | 103,014,107        |
| Shoreline           | 5,681,930                       | 15.2%         | 5,491,098                            | 14.7%         | 4,148,883                                   | 11.1%         | 37,480,635         |
| Skagit Valley       | 4,493,818                       | 15.9%         | 5,771,490                            | 20.4%         | 3,426,209                                   | 12.1%         | 28,265,364         |
| South Puget Sound   | 3,181,866                       | 12.3%         | 4,497,726                            | 17.4%         | 3,922,124                                   | 15.1%         | 25,916,104         |
| Spokane District    | 10,454,501                      | 12.4%         | 11,793,108                           | 14.0%         | 12,543,144                                  | 14.9%         | 84,403,629         |
| Tacoma              | 4,408,934                       | 13.2%         | 4,849,781                            | 14.6%         | 3,124,773                                   | 9.4%          | 33,317,350         |
| Walla Walla         | 3,379,381                       | 14.1%         | 4,308,329                            | 18.0%         | 2,722,181                                   | 11.3%         | 23,994,871         |
| Wenatchee Valley    | 2,250,855                       | 11.0%         | 3,727,712                            | 18.2%         | 3,511,582                                   | 17.1%         | 20,528,077         |
| Whatcom             | 3,050,948                       | 16.0%         | 4,336,002                            | 22.7%         | 3,061,139                                   | 16.0%         | 19,100,491         |
| Yakima Valley       | 2,704,940                       | 9.9%          | 4,338,636                            | 15.8%         | 3,865,354                                   | 14.1%         | 27,445,915         |
| <b>SYSTEM TOTAL</b> | <b>123,079,209</b>              | <b>12.8%</b>  | <b>161,134,747</b>                   | <b>16.8%</b>  | <b>122,529,026</b>                          | <b>12.8%</b>  | <b>959,959,081</b> |

Source: SBCTC Financial Management System (FMS)

**Costs per State-Funded FTES  
State General Funds and Operating Fees**



**STATE AND OPERATING FEE EXPENDITURES PER FTES**

| State General Funds & Operating Fees |             |             |             |             |             | 5 Year Change |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|---------------|
|                                      | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2014-15     |               |
| Current \$                           | 941,905,590 | 880,269,623 | 892,792,301 | 958,047,990 | 959,959,081 |               |
| Constant \$                          | 998,521,775 | 911,157,875 | 911,105,522 | 965,676,837 | 959,959,081 | -3.9%         |
| % Change                             | -1.3%       | -8.7%       | 0.0%        | 6.0%        | -0.6%       |               |
| State FTES (Actual)                  | 161,081     | 152,378     | 146,542     | 142,460     | 138,279     | -14.2%        |
| % Change                             | 0.7%        | -5.4%       | -3.8%       | -2.8%       | -2.9%       |               |

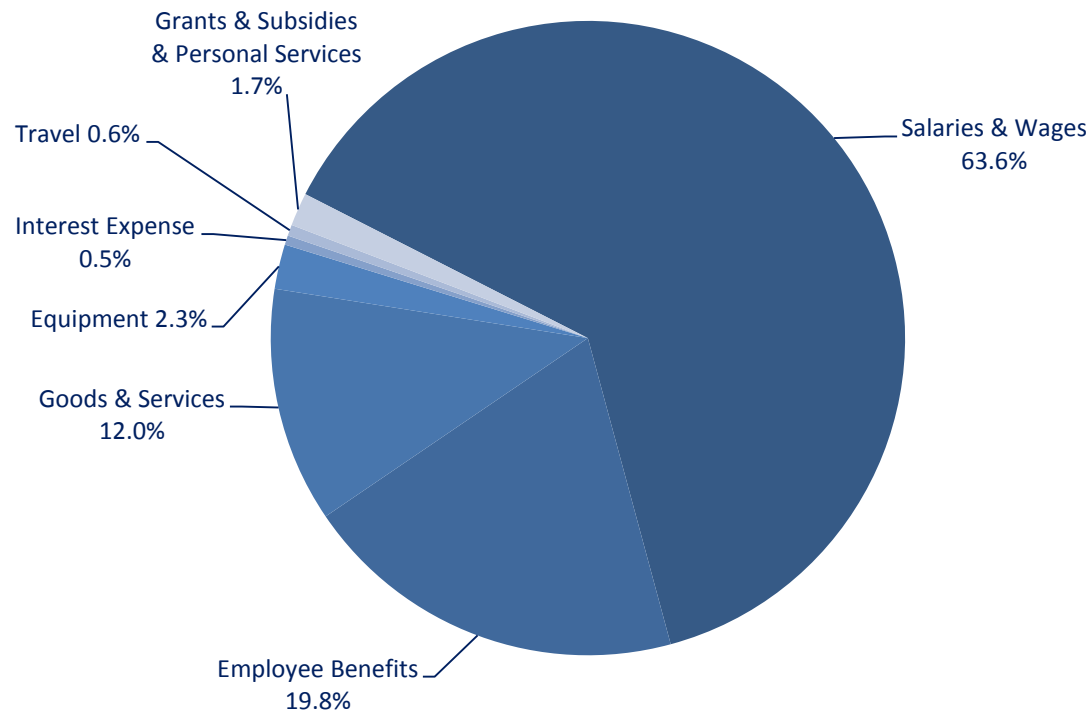
| State/Operating Fees Expenditures per FTES |         |         |         |         |         | 5 Year Change |
|--|---------|---------|---------|---------|---------|---------------|
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |               |
| Current \$                                 | 5,847   | 5,777   | 6,092   | 6,725   | 6,942   |               |
| Constant \$                                | 6,199   | 5,980   | 6,217   | 6,779   | 6,942   | 12.0%         |
| % Change                                   | -2.0%   | -3.5%   | 4.0%    | 9.0%    | 2.4%    |               |

Source: SBCTC Financial Management System (FMS).

Note: Reported Data excludes capital asset acquisitions by Certificate of Participation or Lease-Purchase.

**Expenditures by Object — Fiscal Year 2014-15**  
**State Funds, Special Revenues and Operating Fees**

**2014-15 Expenditures by Object**



## Expenditures by Object – State General Funds and Operating Fees—Fiscal Year 2014-15

|  | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2014-15      |
|--|--------------|--------------|--------------|--------------|--------------|
| <b>Salaries &amp; Wages (Current \$)</b>         | 636,999,231  | 614,792,572  | 615,000,736  | 648,140,166  | 672,922,716  |
| Constant \$                                      | 675,288,064  | 636,365,358  | 627,615,814  | 653,301,246  | 672,922,716  |
| % Change   | -1.0%        | -5.8%        | -1.4%        | 4.1%         | 3.0%         |
| <b>Employee Benefits (Current \$)</b>            | 215,222,769  | 212,676,685  | 204,259,927  | 214,198,975  | 204,585,555  |
| Constant \$                                      | 228,159,407  | 220,139,411  | 208,449,768  | 215,904,622  | 204,585,555  |
| % Change   | 5.6%         | -3.5%        | -5.3%        | 3.6%         | -5.2%        |
| <b>Goods &amp; Services (Current \$)</b>         | 118,811,327  | 110,969,353  | 114,646,701  | 127,184,712  | 127,513,374  |
| Constant \$                                      | 125,952,854  | 114,863,216  | 116,998,369  | 128,197,472  | 127,513,374  |
| % Change   | -4.8%        | -8.8%        | 1.9%         | 9.6%         | -0.5%        |
| <b>Equipment (Current \$)</b>                    | 17,776,987   | 17,166,689   | 19,529,583   | 22,341,245   | 24,194,280   |
| Constant \$                                      | 18,845,529   | 17,769,060   | 19,930,179   | 22,519,146   | 24,194,280   |
| % Change   | -23.2%       | -5.7%        | 12.2%        | 13.0%        | 7.4%         |
| <b>Interest Expense</b>                          | 6,730,604    | 4,780,076    | 5,400,753    | 5,714,080    | 5,063,603    |
| Constant \$                                      | 7,135,168    | 4,947,807    | 5,511,535    | 5,759,581    | 5,063,603    |
| % Change   | -18.9%       | -30.7%       | 11.4%        | 4.5%         | -12.1%       |
| <b>Travel</b>                                    | 2,524,665    | 3,389,041    | 4,863,484    | 5,712,952    | 6,002,170    |
| Constant \$                                      | 2,676,417    | 3,507,961    | 4,963,245    | 5,758,444    | 6,002,170    |
| % Change   | -23.9%       | 31.1%        | 41.5%        | 16.0%        | 4.2%         |
| <b>Grants &amp; Subsidies, Personal Services</b> | 21,635,304   | 18,510,492   | 17,891,970   | 18,471,889   | 18,011,967   |
| Constant \$                                      | 22,935,762   | 19,160,017   | 18,258,975   | 18,618,979   | 18,011,967   |
| % Change   | 1.6%         | -16.5%       | -4.7%        | 2.0%         | -3.3%        |
| <b>Interagency Reimbursement</b>                 | (5,939,901)  | (5,717,942)  | (6,794,010)  | (6,276,074)  | (6,024,280)  |
| <b>Transfer Charges</b>                          | (71,855,396) | (96,297,571) | (82,006,845) | (77,439,954) | (92,310,304) |
| <b>Total State Funds &amp; Operating Fees</b>    | 941,905,590  | 880,269,396  | 892,792,301  | 958,047,991  | 959,959,081  |
| Constant \$                                      | 998,521,775  | 911,157,640  | 911,105,521  | 965,676,838  | 959,959,081  |
| % Change   | -1.3%        | -8.7%        | 0.0%         | 6.0%         | -0.6%        |

Source: SBCTC Financial Management System (FMS)

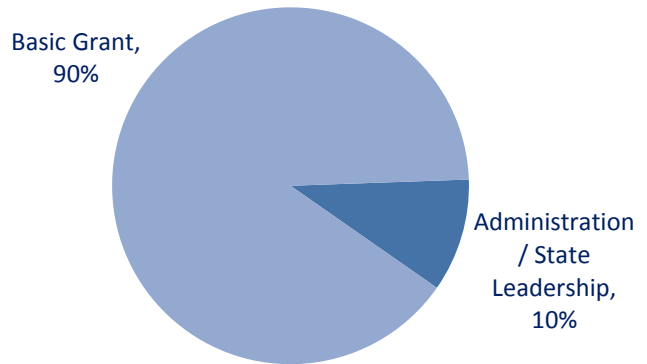
## Federal Workforce Education Funds — Fiscal Year 2014-15

The Carl D. Perkins Career and Technical Education Act of 2006 provides federal assistance to secondary and post-secondary workforce education programs. The purpose of the act is to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population.

**Title I: Basic Grant** provides funds to integrate academic, vocational, and technical instruction; link secondary and college education; and increase flexibility in providing services and activities designed to develop, implement, and improve vocational and technical education.

**Title II: Tech Prep Education** provides funds for the development and operation of “2+2” programs leading from high school to a two-year associate degree, certificate, or apprenticeship program. Each grant funds a consortia comprised of business, labor, community, government and school, and college leaders. While colleges continue to offer this program, the federal funding for Tech Prep ended June 2011.

**Federal Vocational Funds by Purpose  
Fiscal Year 2014-15**



### CARL D. PERKINS CAREER AND TECHNICAL EDUCATION ACT OF 2006 AWARD LEVELS — COMMUNITY AND TECHNICAL COLLEGES

|  | 2010-11    | 2011-12    | 2012-13    | 2013-14    | 2014-15    |
|--|------------|------------|------------|------------|------------|
| <b>Title I: Basic Grant</b>            | 10,007,745 | 9,790,275  | 9,819,468  | 9,322,100  | 9,870,367  |
| <b>Title II: Tech Prep</b>             | 1,935,008  | 0          | 0          | 0          | 0          |
| <b>Administration/State Leadership</b> | 1,028,139  | 1,099,183  | 1,103,783  | 1,025,417  | 1,127,356  |
| <b>Tech Prep Administration</b>        | 101,842    | 0          | 0          | 0          | 0          |
| <b>Current \$</b>                      | 13,072,734 | 10,889,458 | 10,923,251 | 10,347,517 | 10,997,723 |
| <b>Constant \$</b>                     | 13,862,920 | 11,272,731 | 11,146,174 | 10,430,965 | 10,997,723 |
| <b>% Change</b>                        | -6.4%      | -18.7%     | -1.1%      | -6.4%      | 5.4%       |

Source: SBCTC Financial Management System (FMS)

## Federal Workforce Education Funds — Fiscal Year 2014-15

### BASIC GRANTS EXPENDITURES FOR FISCAL YEAR 2014-15

|   | Title I          |
|---|------------------|
| Bates Technical College                 | 114,469          |
| Bellevue College                        | 300,373          |
| Bellingham Technical College            | 390,588          |
| Big Bend Community College              | 158,022          |
| Cascadia Community College              | 0                |
| Centralia College                       | 200,161          |
| Clark College                           | 657,692          |
| Clover Park Technical College           | 411,523          |
| Columbia Basin College                  | 292,109          |
| Edmonds Community College               | 258,140          |
| Everett community College               | 294,384          |
| Grays Harbor College                    | 194,582          |
| Green River Community College           | 320,687          |
| Highline Community College              | 265,641          |
| Lake Washington Institute of Technology | 298,927          |
| Lower Columbia College                  | 283,571          |
| Olympic College                         | 359,652          |
| Peninsula College                       | 203,360          |
| Pierce College District                 | 491,399          |
| Renton Technical College                | 230,570          |
| Seattle Community Colleges              | 614,773          |
| Shoreline Community College             | 222,521          |
| Skagit Valley College                   | 370,642          |
| South Puget Sound Community College     | 165,121          |
| Spokane District                        | 1,064,542        |
| Tacoma Community College                | 340,933          |
| Walla Walla Community College           | 374,157          |
| Wenatchee Valley College                | 217,307          |
| Whatcom Community College               | 188,518          |
| Yakima Valley Community College         | 462,920          |
| <b>SYSTEM TOTAL</b>                     | <b>9,747,284</b> |

Source: SBCTC Financial Management System (FMS)



## Federal and Special State Basic Skills Funds

### Federal Funds

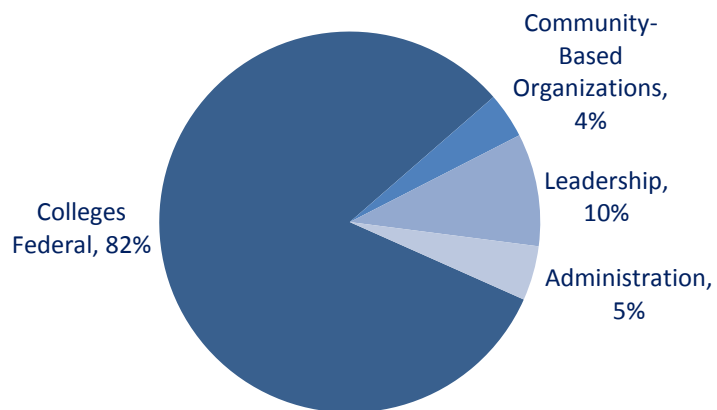
The Adult Education and Family Literacy Act, Title II of the Workforce Investment Act of 1998, provides federal funds to supplement state and local resources expended for literacy and basic skills instruction. Funds are awarded to community and technical colleges as well as community-based organizations. Funds also support staff and program development provided through the Basic Education for Adults Office at the SBCTC.

**Basic Grant** awards are to be used to establish education programs for young people and adults age 16 and older whose mastery of basic skills (reading, writing, speaking in English, and computing) is insufficient for them to function on the job and in society, to achieve individual goals, and to develop personal knowledge and potential.

Basic grant funds support four types of instruction:

- Adult Basic Education (ABE) and literacy for adults below the ninth grade proficiency level
- English as a Second Language (ESL) for adults with limited English proficiency
- Adult secondary education (ASE) for young people and adults to obtain a high school diploma, or to pass the General Educational Development (GED) tests
- Instruction to institutionalized adults in prisons, jails, and drug and alcohol rehabilitation residential centers (previously funded as a line item).

**Federal and Special State Funds  
(\$9.1 million)**



### FEDERAL AND SPECIAL STATE BASIC SKILLS FUNDS EXPENDITURES FOR FISCAL YEAR 2010-11 TO 2014-15

|   | 2010-11   | 2011-12   | 2012-13    | 2013-14   | 2014-15   |
|---|-----------|-----------|------------|-----------|-----------|
| <b>Community &amp; Technical Colleges</b> | 6,689,664 | 6,624,659 | 7,892,776  | 7,268,499 | 7,440,650 |
| <b>Other Providers</b>                    |           |           |            |           |           |
| Community-Based Organizations             | 764,427   | 804,331   | 829,872    | 708,141   | 351,106   |
| <b>SBCTC</b>                              |           |           |            |           |           |
| Leadership                                | 1,138,235 | 886,495   | 1,436,404  | 772,183   | 868,267   |
| State Administration                      | 455,294   | 304,372   | 279,587    | 313,547   | 420,787   |
| <b>Federal Current \$ Total</b>           | 9,047,620 | 8,619,856 | 10,438,639 | 9,062,370 | 9,080,810 |
| <b>Federal Constant \$ Total</b>          | 8,531,905 | 8,326,781 | 10,229,867 | 9,062,369 | 9,080,810 |
| <b>% Change</b>                           | 0.2%      | -2.4%     | 22.9%      | -11.4%    | 0.2%      |

## State WorkFirst Grant

WorkFirst is Washington's welfare reform program designed to help parents prepare for and go to work. It is a partnership between state agencies and communities to work together to provide the necessary services and resources families need to be successful. Consistent with the long-standing role of colleges in preparing welfare recipients and other low-income students for work and job advancement, the colleges and the State Board made a commitment to play a key role in the WorkFirst effort of the state. The WorkFirst funds are contracted funds from the Department of Social and Health Services.

### WORKFIRST GRANT FISCAL YEARS 2009-10 TO 2013-14

|                              | 2010-11           | 2011-12           | 2012-13           | 2013-14           | 2014-15           |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| WorkFirst Block Grant        | 21,089,807        | 17,701,004        | 18,777,008        | 12,721,139        | 13,015,368        |
| SBCTC/Tech Asst.             | 444,265           | 314,113           | 293,759           | 300,193           | 329,653           |
| Private Career Schools/CBO's | 604,598           | 525,034           | 463,233           | 338,305           | 244,867           |
| <b>Current \$ Total</b>      | <b>22,138,670</b> | <b>18,540,151</b> | <b>19,534,000</b> | <b>13,359,637</b> | <b>13,589,889</b> |
| <b>Constant \$ Total</b>     | <b>23,476,850</b> | <b>19,192,703</b> | <b>19,932,653</b> | <b>13,467,376</b> | <b>13,589,889</b> |

Source: SBCTC Financial Management System (FMS)

**WORKFIRST BLOCK GRANT  
FISCAL YEAR 2014-15**

| <b>FY15 WORKFIRST GRANT</b>             |                   |
|---|-------------------|
| Bates Technical College                 | 171,373           |
| Bellevue College                        | 332,606           |
| Bellingham Technical College            | 185,373           |
| Big Bend Community College              | 226,945           |
| Cascadia Community College              | -                 |
| Centralia College                       | 418,858           |
| Clark College                           | 574,066           |
| Clover Park Technical College           | 604,438           |
| Columbia Basin College                  | 194,669           |
| Edmonds Community College               | 385,781           |
| Everett Community College               | 555,577           |
| Grays Harbor College                    | 394,378           |
| Green River Community College           | 632,060           |
| Highline Community College              | 826,834           |
| Lake Washington Institute of Technology | 130,528           |
| Lower Columbia College                  | 747,299           |
| Olympic College                         | 648,837           |
| Peninsula College                       | 390,985           |
| Pierce College District                 | 112,432           |
| Renton Technical College                | 448,354           |
| Seattle Community Colleges              | 857,855           |
| Shoreline Community College             | 226,357           |
| Skagit Valley College                   | 307,243           |
| South Puget Sound Community College     | 389,282           |
| Spokane District Office                 | 1,281,176         |
| Tacoma Community College                | 555,468           |
| Walla Walla Community College           | 296,392           |
| Wenatchee Valley College                | 252,112           |
| Whatcom Community College               | 173,878           |
| Yakima Valley Community College         | 694,213           |
| <b>Subtotal</b>                         | <b>13,015,368</b> |
| CBOs/Private Colleges                   | 329,653           |
| SBCTC/Tech Assistance                   | 244,867           |
| <b>SYSTEM TOTAL</b>                     | <b>13,589,889</b> |

Source: SBCTC Financial Management System (FMS)