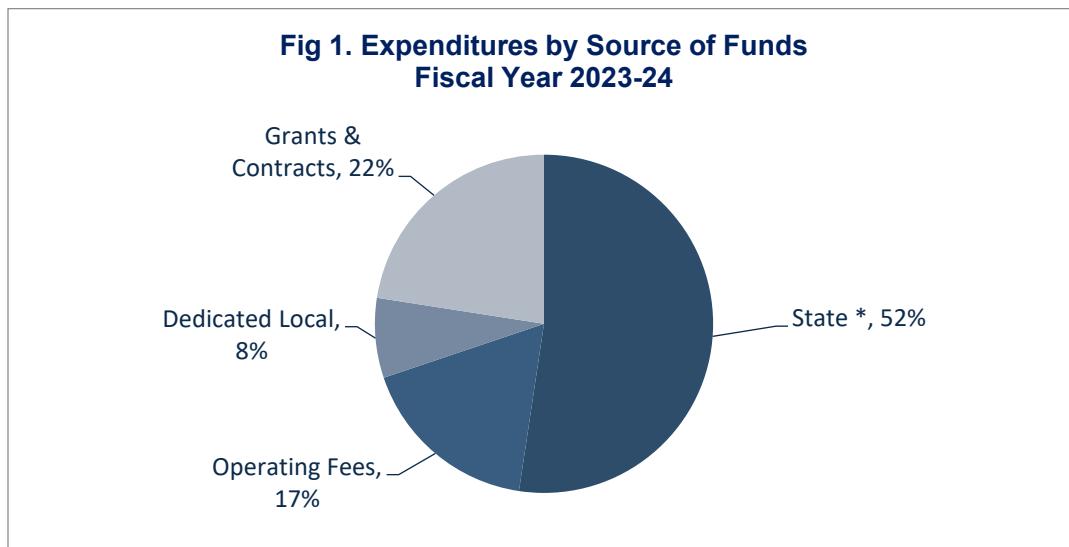


SBCTC 2023-24 EXPENDITURES REPORT

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).



FUNDS INCLUDED

State Appropriations: Legislative appropriation of the following funds: 001 - General Fund State; 08A - Education Legacy Trust Account; 24J – Workforce Investment Account; 060- Capital Projects Account (debt service). Excludes 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 (145/146): 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)

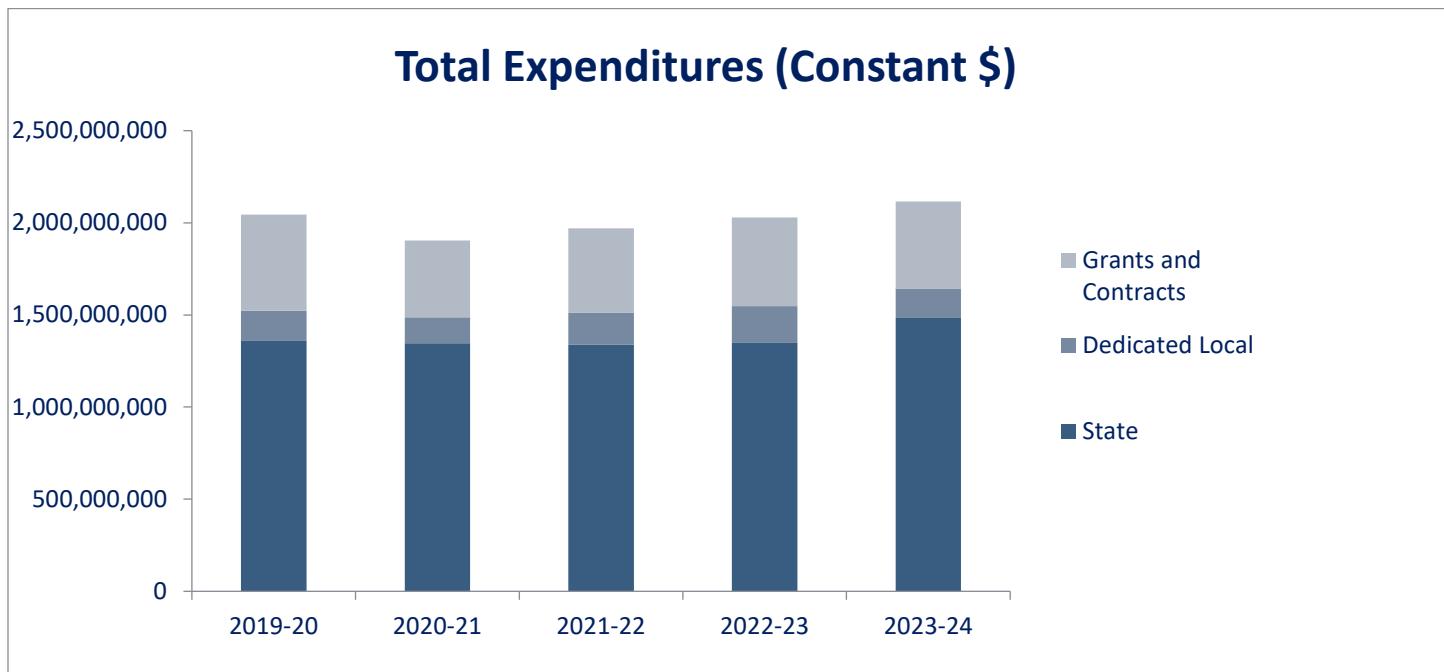
CONSTANT (FY24) DOLLAR CALCULATIONS

Historical fiscal data is presented both in current and constant (FY24) dollars. Current dollars provide a measure of increases or decreases in funding without inflation adjustments. Constant (FY24) dollars were calculated using the “implicit price deflator” adjusted to fiscal years.

The following index numbers were used¹:

FISCAL YEAR	2019-20	2020-21	2021-22	2022-23	2023-24
INDEX	0.852	0.870	0.922	0.922	1.000

EXPENDITURES BY SOURCE OF FUNDS²



¹ Source: Economic Forecast Data, Inflation and Population Measures <http://fiscal.wa.gov/OtherResources#pubs>. Note- The U.S. data has been revised, reflecting the re-benchmarking of the National Income and Products Accounts (NIPA), as well as some methodological changes the Bureau of Economic Analysis has made to the data (as of June 2024). This affects the implicit price deflator for virtually all of history.

² State includes the following state appropriated funds: 001 General Fund-State; 24J Workforce Investment Account; 08A – Education Legacy Trust Account; 060 – CTC Capital Projects Account (debt service).

TABLE 1. EXPENDITURES BY SOURCE OF FUNDS

TYPE OF FUNDS		2019-20	2020-21	2021-22	2022-23	2023-24
STATE FUNDS ³						
	Current \$	811,271,045	881,250,240	903,096,857	1,016,293,106	1,118,187,974
	Constant \$	952,321,659	1,013,381,356	979,839,753	1,046,072,738	1,118,187,974
	% Total	54.7%	61.2%	54.0%	53.1%	52.8%
OPERATING FEES (149)						
	Current \$	349,619,908	289,894,537	331,368,118	293,741,908	365,818,562
	Constant \$	410,406,131	333,360,157	359,526,946	302,349,195	365,818,562
	% Total	20.1%	17.5%	18.3%	14.9%	17.3%
TOTAL STATE						
	Current \$	1,160,890,953	1,171,144,777	1,234,464,975	1,310,035	1,484,006,536
	Constant \$	1,362,727,790	1,346,741,513	1,339,366,698	1,348,421,932	1,484,006,536
	% Total	66.4%	66.7%	70.7%	68.0%	66.5%
DEDICATED LOCAL (148)						
	Current \$	136,297,264	122,153,726	158,334,384	193,614,742	159,808,790
	Constant \$	159,994,415	140,468,964	171,789,241	199,288,082	159,808,790
	% Total	7.8%	7.4%	8.7%	9.8%	7.6%
GRANTS & CONTRACTS (145)						
	Current \$	444,133,895	362,806,217	422,589,392	466,811,512	472,178,793
	Constant \$	521,352,673	471,203,921	458,499,974	480,490,120	472,178,793
	% Total	25.5%	21.9%	23.3%	23.7%	22.3%
TOTAL ALL FUNDING SOURCES						
	Current \$	1,741,322,112	1,656,104,719	1,815,338,751	1,970,461,268	2,115,994,119
		6.4%	-4.9%	9.6%	8.5%	7.4%
	Constant \$	2,044,074,878	1,904,414,398	1,969,655,914	2,028,200,134	2,115,994,119
		8.3%	-6.8%	3.4%	3.%	4.3%

Source: SBCTC ctcLink/dataLink

³ State Includes the following state appropriated funds: 001 General Fund-State; 24J Workforce Investment Account; 08A - Education Legacy Trust Account; 060 - CTC Capital Projects Account (debt service).

TABLE 2. EXPENDITURES BY SOURCE OF FUNDS BY DISTRICT: GENERAL AND DEDICATED FUNDS FY24

DISTRICT	GENERAL FUNDS			DEDICATED FUNDS		GRAND TOTAL ALL FUNDS
	State Funds	Operating Fees (149)	Total State Funds	Local (148)	Grants & Contracts (145)	
Bates	29,453,236	2,828,531	32,281,767	2,184,136	7,536,338	42,002,241
Bellevue	62,301,075	23,060,488	85,361,563	5,994,972	34,171,811	125,528,346
Bellingham	22,833,936	4,567,274	27,401,210	2,395,344	5,367,036	35,163,590
Big Bend	15,636,667	6,442,922	22,079,589	3,760,613	6,716,954	32,557,156
Cascadia	16,169,304	5,440,314	21,609,618	1,974,130	6,236,988	29,820,736
Centralia	20,153,443	4,835,348	24,988,791	957,828	13,245,532	39,192,151
Clark	51,192,855	15,534,221	66,727,075	5,426,511	17,742,852	89,896,439
Clover Park	34,424,742	11,464,798	45,889,540	3,735,666	7,979,752	57,604,958
Columbia Basin	38,572,220	20,554,892	59,127,113	2,424,492	6,464,424	68,016,029
Edmonds	41,942,762	9,955,558	51,898,321	3,623,001	36,719,392	92,240,714
Everett	45,200,631	11,456,807	56,657,438	14,337,724	8,412,535	79,407,697
Grays Harbor	16,664,338	2,601,258	19,265,596	1,002,631	7,659,832	27,928,059
Green River	46,971,937	13,563,830	60,535,766	13,989,080	37,702,579	112,227,426
Highline	46,904,952	17,514,589	64,419,541	2,456,368	13,547,151	80,423,060
Lake Washington	27,316,828	8,387,798	35,704,626	4,407,882	12,914,692	53,027,200
Lower Columbia	26,001,475	5,704,184	31,705,659	7,404,710	10,271,525	49,381,893
Olympic	40,357,506	14,620,894	54,978,400	3,258,466	8,754,354	66,991,219
Peninsula	17,477,716	5,168,746	22,646,462	1,637,678	6,749,696	31,033,835
Pierce District	45,956,738	11,931,778	57,888,516	2,268,706	27,120,479	87,277,701
Renton	32,334,171	9,461,759	41,795,930	1,272,090	5,402,315	48,470,335
Seattle District	111,155,870	42,657,448	153,813,319	9,631,057	58,577,743	222,022,119
Shoreline	38,477,476	9,470,127	47,947,603	4,510,336	15,469,311	67,927,250
Skagit Valley	33,463,779	14,506,530	47,970,309	2,858,879	17,503,542	68,332,730
South Puget Sound	28,292,584	6,691,594	34,984,178	37,884,462	1,942,232	74,810,872
Spokane District	87,142,311	21,982,774	109,125,084	5,663,578	46,692,146	161,480,808
Tacoma	40,330,062	12,916,015	53,246,077	2,432,905	18,183,198	73,862,180
Walla Walla	25,880,936	9,190,625	35,071,561	4,581,783	12,836,146	52,489,490
Wenatchee Valley	23,317,078	13,102,172	36,419,250	2,458,884	3,002,913	41,881,046
Whatcom	22,708,396	16,438,735	39,147,131	2,705,887	8,467,732	50,320,750
Yakima Valley	29,552,951	13,766,554	43,319,505	2,568,990	8,787,594	54,676,089
SYSTEM TOTAL	1,118,187,974	365,818,562	1,484,006,537	159,808,790	472,178,793	2,115,994,120

TABLE 3. EXPENDITURES BY PROGRAM: STATE APPROPRIATIONS AND OPERATING FEES FY24

		2019-20	2020-21	2021-22	2022-23	2023-24
010 INSTRUCTION	Current \$	536,502,183	552,923,305	580,369,324	614,045,389	695,467,296
	Constant \$	555,892,991	611,609,910	617,362,479	611,368,753	695,467,296
	% Total	45.8%	44.5%	44.3%	46.9%	46.9%
040 PRIMARY SUPPORT SERVICES	Current \$	84,347,541	92,940,195	88,614,019	91,791,352	104,669,946
	Constant \$	99,012,519	106,875,274	27,319,510	94,481,041	104,669,946
	% Total	7.2%	7.5%	6.8%	7.0%	7.1%
050 LIBRARIES	Current \$	27,765,630	27,319,510	29,401,717	29,343,464	33,683,632
	Constant \$	32,593,067	31,415,688	31,900,201	30,203,292	33,683,632
	% Total	2.4%	2.2%	2.2%	2.2%	2.3%
060 STUDENT SERVICES	Current \$	137,759,103	141,327,001	153,180,335	157,230,462	190,136,559
	Constant \$	161,710,416	162,517,003	166,197,214	161,837,662	190,136,559
	% Total	11.8%	11.4%	11.7%	12.0%	12.8%
080 INSTITUTIONAL SUPPORT	Current \$	224,298,886	234,406,374	261,587,358	278,113,684	310,417,887
	Constant \$	263,296,328	269,552,323	283,816,393	286,263,029	310,417,887
	% Total	19.2%	18.9%	20.0%	21.2%	20.9%
090 PLANT OPERATION & MAINTENANCE	Current \$	130,294,074	122,228,391	129,955,025	139,510,662	149,629,716
	Constant \$	152,947,488	140,554,825	140,998,276	143,598,633	149,629,716
	% Total	11.1%	9.8%	9.9%	10.6%	10.1%
TOTAL CURRENT \$		1,140,967,418	1,171,144,777	1,243,107,778	1,310,035,014	1,484,005,036
TOTAL CONSTANT \$		1,220,474,027	1,300,697,372	1,231,180,964	1,309,506,242	1,310,035,014
CONSTANT \$ CHANGE		0.2%	6.6%	-5.3%	6.4%	0.0%

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TABLE 4. EXPENDITURES BY PROGRAM BY DISTRICT⁴: STATE APPROPRIATIONS AND OPERATING FEES FY24

	10 - INSTRUCTION 10		40 - PRIMARY SUPPORT SERVICES		50 - LIBRARIES		60 - STUDENT SERVICES		80 - INSTITUTIONAL SUPPORT		90 - PLANT OP & MAINTENANCE		TOTAL
Bates	15,858,172	48.5%	1,355,416	4.2%	339,911	1.1%	3,096,779	9.6%	6,650,927	20.6%	4,980,563	15.4%	32,281,767
Bellevue	44,260,251	43.5%	5,718,131	6.7%	2,249,921	2.6%	8,325,567	9.8%	19,922,825	23.3%	4,884,868	5.7%	85,361,563
Bellingham	12,055,127	46.0%	2,062,181	7.5%	356,869	1.3%	3,600,063	13.1%	6,743,805	24.6%	2,583,166	9.4%	27,401,210
Big Bend	9,524,574	44.1%	1,831,323	8.3%	563,419	2.6%	3,229,826	14.6%	3,594,626	16.3%	3,335,823	15.1%	22,079,589
Cascadia	7,843,610	38.4%	2,330,792	10.8%	858,197	4.0%	3,121,728	14.4%	4,727,969	21.9%	2,727,321	12.6%	21,609,618
Centralia	10,317,177	41.8%	2,203,851	8.8%	609,707	2.4%	4,247,586	17.0%	5,660,632	22.7%	1,949,838	7.8%	24,988,791
Clark	39,537,524	59.0%	5,269,374	7.9%	1,761,858	2.6%	7,608,849	11.4%	5,956,489	8.9%	6,592,981	9.9%	66,727,075
Clover Park	19,549,124	45.0%	3,246,708	7.1%	511,256	1.1%	4,861,825	10.6%	13,229,920	28.8%	4,490,707	9.8%	45,889,540
Columbia Basin	27,566,401	46.5%	2,276,629	3.9%	877,119	1.5%	9,973,254	16.9%	13,601,878	23.0%	4,831,831	8.2%	59,127,113
Edmonds	23,397,985	42.0%	3,384,549	6.5%	1,350,265	2.6%	7,022,159	13.5%	10,349,460	19.9%	6,393,903	12.3%	51,898,321
Everett	32,596,023	56.2%	1,743,357	3.1%	1,219,963	2.2%	7,573,558	13.4%	9,627,854	17.0%	3,896,684	6.9%	56,657,438
Grays Harbor	8,209,470	45.3%	773,980	4.0%	543,952	2.8%	3,330,200	17.3%	4,734,799	24.6%	1,673,193	8.7%	19,265,596
Green River	30,257,883	45.2%	5,003,642	8.3%	1,612,646	2.7%	7,415,372	12.2%	13,595,725	22.5%	2,650,499	4.4%	60,535,766
Highline	30,203,567	48.9%	5,236,548	8.1%	1,614,732	2.5%	6,978,191	10.8%	15,536,607	24.1%	4,849,897	7.5%	64,419,541
Lake Washington	18,803,476	41.9%	2,166,951	6.1%	528,239	1.5%	4,023,244	11.3%	7,539,106	21.1%	2,643,610	7.4%	35,704,626
Lower Columbia	13,293,749	44.9%	3,038,410	9.6%	462,425	1.5%	4,645,991	14.7%	7,419,185	23.4%	2,845,900	9.0%	31,705,659
Olympic	25,432,902	50.1%	5,265,473	9.6%	1,187,919	2.2%	6,329,363	11.5%	11,708,177	21.3%	5,054,565	9.2%	54,978,400
Peninsula	8,390,103	37.8%	1,741,343	7.7%	429,641	1.9%	3,738,907	16.5%	5,681,503	25.1%	2,664,964	11.8%	22,646,462
Pierce District	24,943,546	50.1%	3,146,953	5.4%	3,019,261	5.2%	2,434,735	4.2%	16,818,642	29.1%	7,525,379	13.0%	57,888,516
Renton	17,348,726	46.7%	2,549,229	6.1%	700,194	1.7%	7,157,897	17.1%	9,718,546	23.3%	4,321,337	10.3%	41,795,930
Seattle District	61,226,990	43.4%	16,578,824	10.8%	3,770,746	2.5%	19,979,717	13.0%	31,952,222	20.8%	20,304,820	13.2%	153,813,319
Shoreline	26,944,706	50.9%	3,918,591	8.2%	1,117,326	2.3%	6,752,831	14.1%	4,024,670	8.4%	5,189,479	10.8%	47,947,603
Skagit Valley	23,361,551	47.5%	2,018,220	4.2%	840,106	1.8%	5,733,777	12.0%	10,972,716	22.9%	5,043,939	10.5%	47,970,309
South Puget Sound	13,536,866	41.5%	1,417,460	4.1%	750,547	2.1%	5,770,914	16.5%	8,974,557	25.7%	4,532,332	13.0%	34,982,677
Spokane District	52,926,756	47.8%	8,063,401	7.4%	1,752,728	1.6%	14,878,847	13.6%	20,396,212	18.7%	11,107,140	10.2%	109,125,084
Tacoma	24,401,326	49.0%	4,767,150	9.0%	1,291,447	2.4%	9,258,990	17.4%	8,797,834	16.5%	4,729,329	8.9%	53,246,077
Walla Walla	14,189,672	38.2%	2,662,049	7.6%	595,846	1.7%	4,832,210	13.8%	8,928,283	25.5%	3,863,502	11.0%	35,071,561
Wenatchee Valley	18,686,296	50.4%	1,907,289	5.2%	1,081,758	3.0%	4,471,639	12.3%	6,126,353	16.8%	4,145,915	11.4%	36,419,250
Whatcom	20,596,759	50.8%	1,258,400	3.2%	997,126	2.5%	4,957,381	12.7%	7,046,242	18.0%	4,291,222	11.0%	39,147,131
Yakima Valley	20,206,981	49.4%	1,733,722	4.0%	688,509	1.6%	4,785,160	11.0%	10,380,123	24.0%	5,525,010	12.8%	43,319,505
System Total	695,467,296	46.9%	104,669,946	7.1%	33,683,632	2.3%	190,136,559	12.8%	310,417,887	20.9%	149,629,716	10.1%	1,484,005,036

⁴ Source: SBCTC ctcLink/dataLink. State Board expenses excluded.

STATE APPROPRIATIONS AND OPERATING FEES EXPENDITURES PER FTE

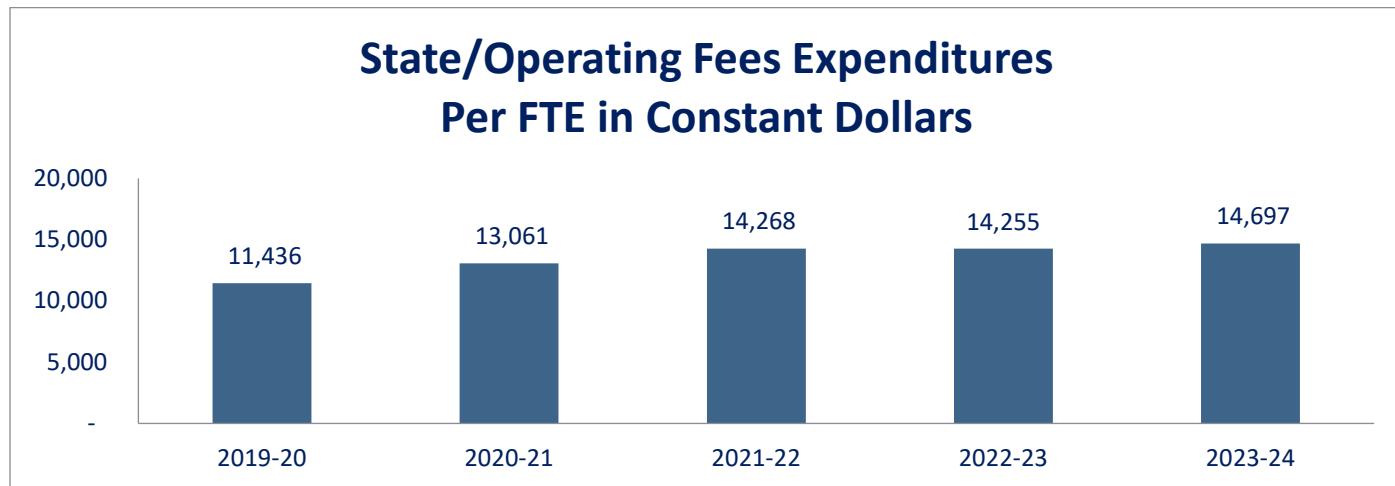


TABLE 5. STATE APPROPRIATION AND OPERATING FEES

	2019-20	2020-21	2021-22	2022-23	2023-24	5-year change
Current \$	1,140,967,418	1,171,144,777	1,243,107,778	1,310,035,014	1,484,005,036	
Constant	1,339,340,274	1,134,741,513	1,348,743,945	1,348,421,932	1,484,005,036	10.8%
% Change		0.6%	0.1%	0.0%	10.1%	
State FTEs (Actual)	117,118	103,113	94,531	94,594	100,974	-13.8%
% Change		-12.0%	-8.3%	0.1%	6.7%	

TABLE 6. STATE APPROPRIATIONS AND OPERATING FEES EXPENDITURES PER FTES

	2019-20	2020-21	2021-22	2022-23	2023-24	5-year change
Current \$	9,742	11,358	13,150	13,849	14,697	
Constant	11,436	13,061	14,268	14,255	14,697	28.5%
% Change		14.2%	9.2%	-.01%	3.1%	

TABLE 7. EXPENDITURES BY OBJECT: STATE APPROPRIATIONS AND OPERATING FEES FY24

	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries & Wages (Current \$)	834,088,418	826,168,879	834,160,822	903,912,588	924,975,490
Constant \$	979,106,145	950,041,317	905,045,707	930,399,222	924,975,490
% Change		-3.0%	-4.7%	2.8%	-0.6%
Employee Benefits (Current \$)	290,137,499	282,822,116	271,585,370	306,005,818	328,723,310
Constant \$	340,581,888	325,227,327	294,664,011	314,972,464	328,723,310
% Change		-4.5%	-9.4%	6.9%	4.4%
Goods & Services (Current \$)	141,866,050	137,060,819	118,538,696	137,171,185	173,458,406
Constant \$	166,531,412	157,611,167	128,611,816	141,190,604	173,458,406
% Change		-5.4%	-18.4%	9.8%	22.9%
Equipment (Current \$)	19,159,098	15,871,625	18,187,375	13,814,963	27,400,113
Constant \$	22,490,170	18,251,353	19,732,893	14,219,772	27,400,113
% Change		-18.8%	8.1%	-27.9%	92.7%
Interest Expense	6,484,467	7,232,729	5,209,031	18,679,328	14,767,753
Constant \$	7,611,881	8,317,175	5,651,681	19,226,674	14,767,753
% Change		9.3%	-32.0%	240.2%	-23.2%
Travel	3,875,639	421,994	2,211,008	5,017,024	6,168,795
Constant \$	4,549,472	485,266	2,398,894	5,164,034	6,168,795
% Change		-89.3%	394.3%	115.3%	19.5%
Grants & Subsidies, Personal Services	23,150,950	19,392,628	69,641,201	82,211,517	47,874,270
Constant \$	27,176,061	22,300,281	75,559,135	84,620,496	47,874,270
% Change		-17.9%	238.8%	12.0%	-43.4%
Transfer Charges	(161,371,880)	(157,871,168)	(117,826,014)	(85,068,529)	(39,363,101)
TOTAL STATE FUNDS & OPERATING FEES	1,157,390,243	1,131,099,623	1,201,707,490	1,381,743,894	1,484,005,036
Constant \$	1,358,618,433	1,300,692,151	1,303,825,565	1,422,232,040	1,484,005,036
% Change from last year		-4.3%	0.2%	9.1%	4.3%
		(26,290,620)	70,607,866	180,036,404	102,261,142

2023-24 EXPENDITURES BY OBJECT

