



Report to Fiscal Operations Advisory Council

April 30, 2026

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Agenda

1. Approve Meeting Minutes
2. YTD March FY 2025-2026 Management Report
3. Update on Budget Templates/Decisions
4. Review and Discuss New Strategic Initiative Requests

FY 2025-26 YTD March Revenue and Labor Expense

General Fund Monthly Report FY 2025-26 March (in thousands)

	YTD Comparison		FY 2025-26 Budget & Forecast					Notes
	FY 2024-25 March Actuals	FY 2025-26 March Actuals	FY 2024-25 Year End Actuals	FY 2025-26 Board Adopted Budget (BAB)	FY 2025-26 Adjusted Budget	FY 2025-26 Forecast	Forecast to Budget Variance	
Revenue								
State Appropriations	\$32,149	\$32,202	\$38,160	\$38,573	\$38,573	\$38,329	(\$244)	(1)
Tuition & Fees	41,167	43,504	41,833	43,368	43,368	44,020	\$652	(2)
Remissions	(7,551)	(8,311)	(8,031)	(7,907)	(7,907)	(8,546)	(\$639)	
Other	3,209	3,457	4,067	3,912	3,912	4,102	\$190	
Total Revenue	\$68,974	\$70,852	\$76,029	\$77,946	\$77,946	\$77,904	(\$42)	
Expenses								
Administrative Staff Salary	\$7,273	\$8,146	\$9,724	\$11,463	\$11,301	\$10,906	(\$557)	
Faculty Salary	8,867	10,246	12,926	14,660	14,720	14,300	(\$360)	
Adjunct and Admin/Faculty Other Pay	2,426	2,605	3,797	3,338	3,396	3,900	\$562	
Classified	5,174	5,525	6,906	7,313	7,255	7,200	(\$113)	
Student	667	818	1,004	809	847	1,138	\$329	
GTA	72	110	113	121	121	151	\$30	
OPE	12,744	14,504	17,745	20,547	20,577	20,070	(\$477)	
Total Labor Expense	\$37,223	\$41,955	\$52,215	\$58,252	\$58,218	\$57,665	(\$587)	(3)

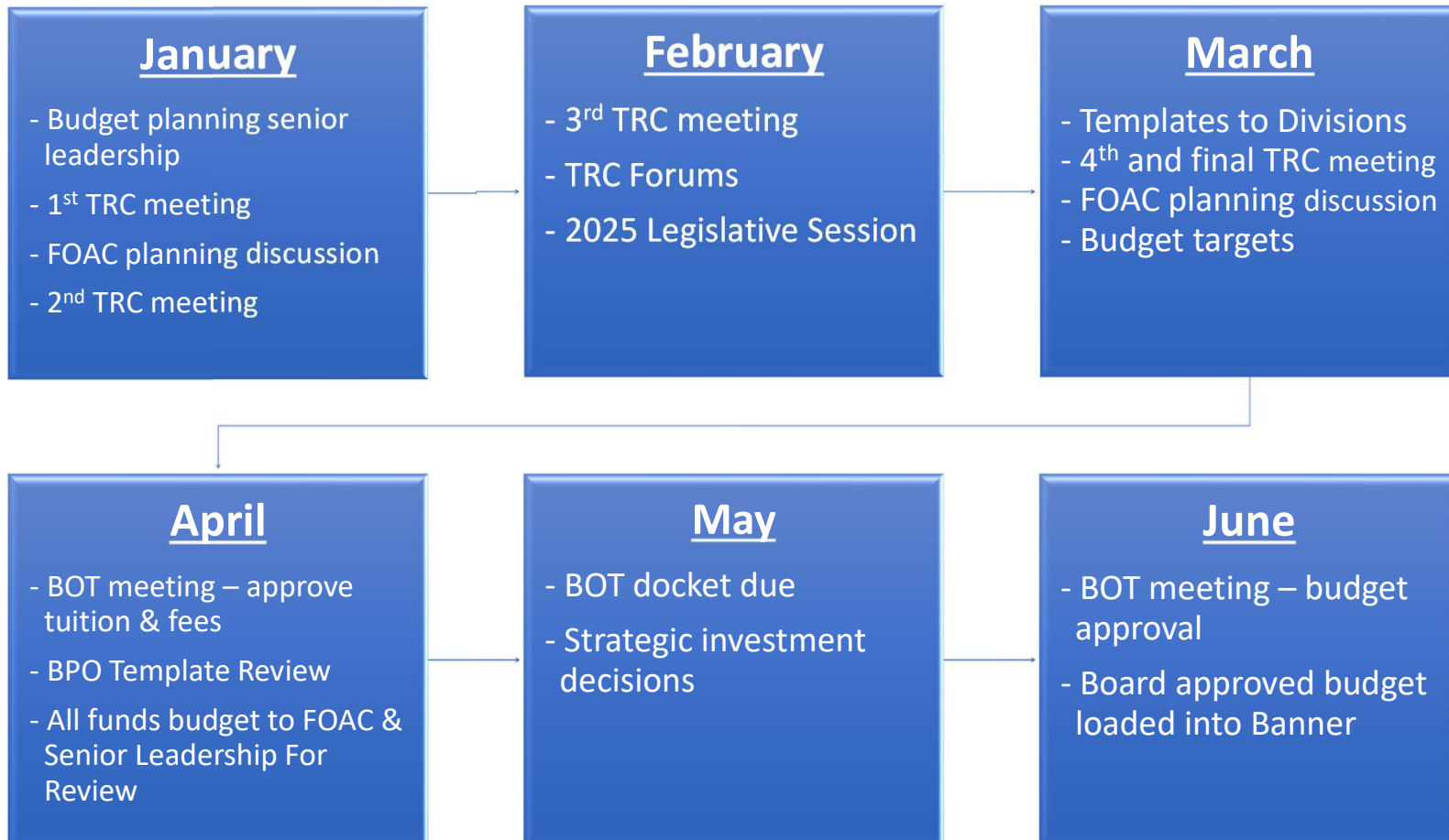
FY 2025-26 YTD March Direct Exp. & Net from Operations

General Fund Monthly Report								
FY 2025-26 March (in thousands)								
	YTD Comparison		FY 2025-26 Budget & Forecast					
	FY 2024-25 March Actuals	FY 2025-26 March Actuals	FY 2024-25 Year End Actuals	FY 2025-26 Board Adopted Budget (BAB)	FY 2025-26 Adjusted Budget	FY 2025-26 Forecast	Forecast to Budget Variance	Notes
Service & Supplies	\$13,259	\$13,277	\$17,423	\$16,375	\$17,040	\$17,280	\$905	(4)
Internal Sales	(978)	(977)	(1,283)	(1,243)	(1,243)	(1,243)	\$ -	
Debt/Investment	1,025	1,280	1,207	1,318	1,318	1,318	\$ -	
Capital	302	85	379	472	451	251	(\$221)	
Utilities	1,332	1,464	1,910	1,292	1,292	2,100	\$808	(5)
Transfers In	-	-	-	-	-	-	\$ -	
Transfers Out	1,017	1,017	1,351	1,481	1,481	1,481	\$ -	
Total Direct Expense	\$15,955	\$16,147	\$20,988	\$19,694	\$20,339	\$21,187	\$1,493	
Total All Expense	\$53,179	\$58,101	\$73,203	\$77,946	\$78,557	\$78,852	\$906	
Net from Operations before Other Resources (Uses)	\$15,795	\$12,751	\$2,827	\$ -	(\$611)	(\$948)	(\$948)	
Other Resources (Uses)								
Transfers In	\$25	\$23	\$802	\$ -	\$690	\$690	\$690	(6)
Transfers Out	(70)	(133)	(3,050)	-	(309)	(309)	(\$309)	(7)
Use of Reserve	-	-	-	-	-	-	\$ -	
Total Other Resources (Uses)	(\$45)	(\$110)	(\$2,249)	\$ -	\$380	\$380	\$380	
Total from Operations and Other Resources (Uses)	\$15,750	\$12,641	\$578	\$ -	(\$230)	(\$567)	(\$567)	
Beginning Fund Balance	\$14,789	\$15,388	\$14,789	\$15,388	\$15,388	\$15,388		
Fund Balance Adjustment	-	-	21	-	-	-		
Ending Fund Balance	\$30,539	\$28,029	\$15,388	\$15,388	\$15,158	\$14,820	(\$567)	
Fund Balance as % Operating Revenues	44.3%	39.6%	20.2%	19.7%	19.4%	19.0%		
Ending Cash Balance	\$26,582	\$24,591	\$18,603					

Footnotes: Revenue & Expenses

- 1) **FY 2025-26 State Appropriation Actuals** - The decrease in state appropriations reflects the true-up and ETSF adjustment.
- 2) **FY 2025-26 Tuition & Fees Forecast** - Reflects a projected 1.5% increase in credit hours over Board Adopted Budget assumptions.
- 3) **FY 2025-26 Labor Expense Forecast** - Reflects savings from budgeted positions remaining vacant for all or part of the year, related savings in other payroll expenses, and projected increased spending on adjuncts and overload driven by updated CBA WLU rates.
- 4) **FY 2025-26 Service & Supplies** - Reflects the projected spending of FY2024-25 state appropriation for behavioral health (offset by corresponding transfer in), as well as increased operational costs across divisions due to rising prices for computer hardware and other expenses.
- 5) **FY 2025-26 Utilities Forecast** - Reflects growing increased utility costs driven by rate increases (identified structural deficit) and the impact of a detected water leak.
- 6) **FY 2025-26 Transfers In Forecast** - The increase in transfers in reflects the offset for projected behavioral health expenditures, incentive-related and OREC transfer.
- 7) **FY 2025-26 Transfers Out Forecast** - The increase in transfers out reflects funding for capital expenditures, including Board Room Upgrades, incentive-related transfers, and strategic planning and facilitation contract.

FY 2026-27 Budget Build Timeline



New Strategic Investment Requests

Finance & Administration

Academic Affairs

- Strategic Enrollment Management
- College of ETM
- College of HAS

Advancement & Marketing

Summary List of Prioritized Strategic Requests Permanent

Rank	Type	Division/Department	Description	Amount
1	Personnel	SEM	Graduate Recruiting Coordinator	\$70,000 + OPE
2	Non-Personnel	ETM/Geomatics	Permanent S&S Increase	\$50,000
2	Personnel	HAS/HSS	ABA Clinic Support	\$250,000
3	Personnel	HAS/HSS	Assistant Professor MFT	\$85,000 + OPE

Summary List of Prioritized Strategic Requests One Time

Rank	Type	Division/Department	Description	Amount
1	Non-Personnel	ETM/MMET	Update Equipment at Canyon Creek Facility (PM)	\$100,000
1	Non-Personnel	AA/Provost	Coordinated data systems strategy	\$100,000
2	Personnel	HAS/Communication	Kingsley Field Instructor (2 years)	\$60k + OPE/yr
	Non-Personnel	SEM/Admissions	Restore full Marketing investment (previously approved)	\$200,000

Schedule of Meetings

(Subject to change)

FOAC Meetings

- Tuesday, May 20, 2026

Board of Trustees

- Thursday, June 11, 2026
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Questions?