

**FY22 School District Budget
EXECUTIVE SUMMARY**

Purpose: To present the FY22 budget based on current assumptions and projections. The budget will be presented for final adoption in July 2021.

Not unlike most entities developing budgets in uncertain times, Southeast Tech is equally faced with many of those same challenges. The eventual impact on state support and fall enrollment is largely unknown. State funding and enrollments represent a significant portion of our overall revenue stream, with even marginal downward adjustments resulting in a potential significant impact on our ability to operate. The situation will remain dynamic into September with clarity coming from legislative action later this summer, and actual enrollment this Fall.

The FY21 budget is being presented to the School Board on our current knowledge base and the assumptions that come with it. The 2020 legislature provided for a two-percent increase in the per-student-allocation (PSA). Additionally, the legislature provided \$1.5 million for equipment purchases, with the funds to be disbursed across the four technical institutes. For the purposes of this presentation, Southeast has removed those additional legislative funding mechanisms pending the upcoming legislative special session.

The State Board of Technical Education (BOTE) approved the FY22 tuition rate at their April 2021 meeting. The approved tuition rate will increase \$3 per credit to \$124 per credit. The remaining fees (facility fee, maintenance and repair fee) set by the BOTE will not increase.

On a local level, Southeast requesting an increase in local fees of \$3 per credit. Additionally, Southeast is planning to implement and/or increase program related fees that are based on course prefix codes.

Year-to-year student enrollment projections comparable to where they were at this time last year. Credits are projected to increase slightly in FY22, with enrollment growth planned with program expansions in Surg Tech, Vet Tech, Paramedic Sciences, and Construction Management.

POSTSECONDARY FUND OVERVIEW

	Budgeted	Projected		Budgeted	
	FY21	FY21	Change	FY22	Change
Revenue	\$24.09M	\$TBD	\$TBD	\$25.06M	\$0.97M
Expense	\$26.16M	\$TBD	\$TBD	\$26.59M	(\$1.88M)
Fund Balance Change	<u>(\$2.07M)</u>	<u>\$TBD</u>	<u>\$TBD</u>	<u>(\$1.5M)</u>	<u>\$0.90M</u>
Fund Balance	\$4.64M	\$TBD	\$TBD	\$TBD	\$TBD

At this time final credit projections for are not anticipated to vary significantly from the tentative adoption. Enrollment projection will continue to be evaluated through the start of the Fall term.

Enrollments (credits) from March 2020 through February 2021 serve as the foundation (baseline) for measuring enrollment trends for the subsequent budget year. FY22 credit projections are reflective of the recent (one-year) trend in enrollments and planned program expansions. The largest increases in enrollment are coming from Health Science (new programs and enrollment growth) and Agriculture (enrollment growth). A significant decline is being projected for the Information Technology programs of Networking and Programming. Business programs continue to trend downward and dual credit enrollments dipped slightly.

Program enrollments (FTE based) by cluster for FY22 are provided in the following table.

Program Enrollments	FTE				
	Division	FY21	FY22	Change	% Change
<i>Agriculture</i>		65.11	82.19	+17.08	+26.23%
<i>Architecture & Construction</i>		217.62	218.62	+1.00	+0.46%
<i>Arts, A/V Technology</i>		48.44	55.08	+6.64	+13.71%
<i>Business, Management</i>		300.83	272.80	-28.03	-9.32%
<i>Health Science</i>		558.56	647.51	+88.95	+15.92%
<i>Human Services</i>		33.44	35.02	+1.58	+4.72%
<i>Information Technology</i>		238.47	184.20	-54.27	-22.76%
<i>Law, Public Safety</i>		61.71	63.86	+2.15	+3.48%
<i>Manufacturing</i>		50.30	46.46	-3.84	-7.63%
<i>Marketing, Sales & Service</i>		52.68	50.37	-1.95	-3.73%
<i>STEM</i>		28.00	33.93	+5.93	+21.18%
<i>Transportation, Distribution</i>		142.89	133.52	-9.37	-6.56%
<i>Program Prep</i>		18.45	15.09	-3.36	-18.21%
<i>Dual Credit/Concurrent</i>		89.54	73.55	-15.99	-17.86%
Totals		1,905.69	1,912.20	+6.52	+0.34%

IMPACT TO STUDENTS:

The FY22 budget request includes a \$3 per credit increase in tuition and a \$3 per credit increase in local fees. Program fee increases are being requested in a number of programs that will be applied to specific program credits. The program specific course fees range from \$10 per credit to \$70 per credit and are presented in the following table. The increase in program specific course fees is expected to generate approximately \$450,000 and will provide for increases program delivery costs.

The majority of students will incur the additional \$6 per credit in tuition and fees, increasing from \$249 per credit to \$255 per credit. Dual and Concurrent enrollments will pay \$48.33 per credit as established by a Joint Powers Agreement with the State of South Dakota. Southeast Tech will receive \$240 per credit for students enrolled in the South Dakota Department of Labor UpSkill programs.

STUDENT CHARGES:

Category	FY21	FY22	
Tuition/Fees (all credits)	Per Credit	Per Credit	Change
Tuition	\$121.00	\$124.00	+\$3.00
Local/State Fees	128.00	131.00	+\$3.00
Total (all credits)	\$249.00	\$255.00	+\$6.00
Program Specific (Course Prefix)	Per Credit	Per Credit	Change**
LPN Courses (LPN)	\$50.00	\$70.00	+\$20.00
RN Courses (NURS)	\$50.00	\$70.00	+\$20.00
Dental Assistant (DEN)	--	\$30.00	+\$30.00
Invasive Cardiovascular (CVI)	--	\$30.00	+\$30.00
Medical Assistant (MA)	--	\$30.00	+\$30.00
NDT (ENDT)	--	\$30.00	+\$30.00
Paramedic Sciences (PARAM)	--	\$30.00	+\$30.00
Pharmacy Tech (PHRM)	--	\$30.00	+\$30.00
Phlebotomy (PH)	--	\$30.00	+\$30.00
Sonography – Cardiac (CVN)	--	\$30.00	+\$30.00
Sonography – Vascular (CVP)	--	\$30.00	+\$30.00
Sonography – Diagnostic (DMS)	--	\$30.00	+\$30.00
Surgical Tech (ST)	--	\$30.00	+\$30.00
Vet Tech (VET)	--	\$30.00	+\$30.00
HVAC (RA)	\$10.00	\$25.00	+\$15.00
Plumbing (PLMB)	\$10.00	\$20.00	+\$10.00
Welding (WLD)	\$10.00	\$20.00	+\$10.00
Law Enforcement (LE)	\$10.00	\$10.00	--
Auto (AT)	--	\$25.00	+\$25.00
Collision (AB)	--	\$25.00	+\$25.00
Construction Management (CMT)	--	\$25.00	+\$25.00
Diesel – Ag/Construction (ADM)	--	\$25.00	+\$25.00
Diesel (DM)	--	\$25.00	+\$25.00
Electrician (ELCN)	--	\$25.00	+\$25.00
Horticulture (HT)	--	\$25.00	+\$25.00
Mechatronics (MECH)	--	\$20.00	+\$20.00
Enrollment Specific			
Online Fees	\$50.00	\$50.00	**
Other			
Dual / Concurrent	\$48.33	\$48.33	^^
UpSkill Certificate Programs			##

** Dependent individual student course enrollments.

^^ SD Department of Education will provide \$75.67 / credit for Dual Enrollment.

UpSkill students are not charged. SD Department of Labor provides \$240 / credit.

IMPACT TO STAFFING LEVELS:

Southeast is proposing to increase staff levels in the FY22 budget by a total of 7.0 FTE. Proposed additions to the FY22 budget are reflected in the following table.

Staffing Changes		FY21	FY22	
Academics	Class	FTE	FTE	Change
Instructor - NDT	1172	--	1.00	+1.00
Instructor – Construction Mgmt.	1171	--	1.00	+1.00
Instructor – Surg. Tech	1171	--	1.00	+1.00
Instructor – Vet Tech	1171	--	1.00	+1.00
Specialist – Mechatronics/Networking.	1171	--	1.00	+1.00
Academics - Subtotal		--	5.00	+5.00
<hr/>				
Staffing Changes - Continued		FY20	FY21	
Enrollment Management	Class	FTE	FTE	Change
Retention Coordinator	1191	--	1.00	+1.00
Disability Services	1191	1.00	--	-1.00
Enrollment Management - Subtotal		1.00	1.00	--
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Finance / Operations	Class	FTE	FTE	Change
Business Office – Clerical	1131	--	1.00	+1.00
Housing – Custodian/Maintenance	1141	--	1.00	+1.00
Housing – Retention Coordinator	1191	1.00	-	-1.00
Student Affairs - Subtotal		1.00	2.00	+1.00
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Administration	Class	FTE	FTE	
Director – Community Outreach	1191	--	1.00	+1.00
Administration - Subtotal		--	1.00	+1.00

The proposed budget also includes an increase in the number of days for Specialists at the Help Desk and additional days to support the Disability Services areas, which is not replacing a retiring employee.

SALARY CONSIDERATIONS:

The FY22 budget is reflective of a 3% adjustment to the Southeast Tech salary schedules. The FY22 budget also includes funding for lane advancements and step increases for eligible employees. Hourly rates for clinical instruction are planned to be increased by twenty percent to approach currently industry rates.

IMPACT TO SOUTHEAST:

Preliminary results for FY21 will not be known until August 2021. Projections for how FY21 will end will be presented in July 2021 as part of the FY22 final adoption. In general

terms, revenues and expenditures are tracking slightly below the approved FY21 budget; however, the use of existing cash should be at or below the amount requested at the time of the FY21 adoption. The FY21 budget called for the use of existing reserves to complete various construction projects that were incomplete as of June 30, 2020. The approved use of existing cash in FY21 was \$2,072,109.

Revenue (Post-secondary Fund)

Sources	FY21	FY22	+/-	Notes
<i>Tuition</i>	\$7,103,309	\$7,316,110	+\$212,801	<i>Enrollment (+), Corporate Ed (-), Tuition Increase (+)</i>
<i>Fees</i>	6,006,647	6,716,360	+709,713	<i>Enrollment (+), Fee Increases (+)</i>
<i>State Aid</i>	7,317,821	7,374,389	+56,568	<i>FY21 Enrollments (+)</i>
<i>Other State</i>	714,304	1,008,762	+294,458	<i>Equipment (+), Maintenance/Repair (+)</i>
<i>Federal Sources</i>	1,413,319	1,073,337	-339,982	<i>HEERF Funds (-)</i>
<i>Local Sources</i>	1,532,320	1,574,577	+42,257	<i>Interest (-), Foundation (+)</i>
<i>Existing Cash</i>	2,072,109	1,530,293	-541,816	<i>One Time Capital Improvement Projects (-)</i>
Total	\$26,159,829	\$26,593,828	+433,999	

Expenditures in all categories have increased, exclusive of Capital Improvements. Contributing to the increases are proposed salary increases, new employee requests and related benefit costs, increased services for professional services, postage, advertising, maintenance and repair, and dues and fees. Classroom supplies are increased in the proposed budget and Capital Equipment reflects a significant funding increase in FY22.

Expenditures (Post-secondary Fund)

Uses	FY21	FY22	+/-	Notes
<i>Full time Wages</i>	\$10,367,582	\$11,227,366	+\$859,784	<i>Salary Proposal (+), FTE Additions (+)</i>
<i>Part time Wages</i>	1,424,644	1,678,890	+254,246	<i>Instruction (+)</i>
<i>Benefits</i>	3,646,175	4,072,478	+426,303	<i>FTE Additions & Enrollments (+)</i>
<i>Services</i>	3,095,624	3,420,947	+325,323	<i>Contracted Services (+), Postage (+), Advertising (+), M&R Equipment (+)</i>
<i>Supplies</i>	2,159,445	2,386,705	+227,260	<i>Classroom Supplies (+), Other Supplies (+)</i>
<i>Capital Equipment</i>	886,297	1,809,550	+923,253	<i>Academic Programs (+)</i>
<i>Capital Improvements</i>	3,761,012	1,102,742	-2,658,270	<i>Terry Avenue (-), Ed Wood (-), Health (-), Mickelson (-)</i>
<i>Other</i>	819,050	895,150	+76,100	<i>Dues & Fees (-)</i>
Total	\$26,159,829	\$26,593,828	+\$433,999	

Fund Balance (Post-secondary Fund)

The 5-year projection will be presented at the July 2021 meeting. The FY20 budget presentation included a projected FY20 deficit of \$885,633. The actual results for FY20 following the annual audit was a surplus of \$1,507,095, resulting in a favorable variance of \$2,392,728. The planned use of the FY20 operating surplus to complete projects in progress

was \$2,072,109, meaning Southeast was in a more favorable financial position than planned by \$320,619.

ENTERPRISE FUNDS:

Bookstore Fund:	FY21	FY22	Change
Revenue	\$1.70M	\$1.61M	(\$0.09M)
Expense	\$1.69M	\$1.60M	(\$0.09M)
	<u>\$0.01M</u>	<u>\$0.01M</u>	<u>\$0.00M</u>

Food Service Fund:	FY21	FY22	Change
Revenue	\$415k	\$395k	(\$20k)
Expense	\$428k	\$424k	(\$4k)
	<u>(\$13k)</u>	<u>(\$29k)</u>	<u>(\$16k)</u>

Childcare Fund:	FY21	FY22	Change
Revenue	\$328k	\$328k	\$0k
Expense	\$322K	\$326K	\$4k
	<u>\$6k</u>	<u>\$2k</u>	<u>(\$4k)</u>

Budget Highlights (Enterprise Funds):

- Operating subsidies from the Post-Secondary fund are included for the Food Service Fund (\$85k) and the Childcare Fund (\$39k). The FY22 operating expenditures in these funds are expected to exceed operating revenues.

Administrative Recommendation to School Board:

Acknowledge the presentation of the FY22 budget based upon current assumptions and authorize the recruitment for proposed new positions, with offers tendered after the adoption of the preliminary budget in May 2021 and/or final budget adoption in July 2021. Reduce the expected used of existing cash in FY22 to \$0.

SIoux FALLS SCHOOL DISTRICT NO. 49-5
Southeast Technical College
2021-22 Budget and Means of Finance

	#23 Post-Secondary Vocational Fund	#52 Post-Secondary Bookstore Fund	#53 Post-Secondary Food Service Fund	#54 Post-Secondary Child Care Fund
APPROPRIATIONS AND TRANSFERS:				
Instruction				
Adult/Continuing Education Programs				
Adult Basic Education Programs	337,314	-	-	-
Other Adult/Continuing Education Programs	69,115	-	-	-
Post-Secondary Occupational Programs				
Agriculture, Food & Natural Resources	664,771	-	-	-
Architecture & Construction	1,157,865	-	-	-
Arts, A/V Tech & Communications	300,436	-	-	-
Business, Management, & Administration	734,013	-	-	-
Health Science	4,664,403	-	-	-
Human Services	119,673	-	-	-
Information Technology	688,394	-	-	-
Law, Public Safety & Corrections	228,006	-	-	-
Manufacturing	402,511	-	-	-
Marketing, Sales, & Service	205,661	-	-	-
Science, Engineering & Math	255,167	-	-	-
Transportation, Distribution & Logistics	1,567,858	-	-	-
Program Preparation	1,256,951	-	-	-
Post-Secondary Special Services	376,576	-	-	-
Corporate Education	192,690	-	-	-
Total Instruction	13,221,404	-	-	-
Supporting Services				
Support Services - Pupils				
Guidance Services	1,038,079	-	-	-
Improvement of Instruction Services	1,329,115	-	-	-
Support Services - General Administration				
School Board Services	271,000	-	-	-
Support Services - Administration				
Financial Aid Administration	361,083	-	-	-
Other Support Services - School Admin.	4,212,983	-	-	-
Support Services - Business				
Fiscal Services	971,049	-	-	-
Facilities Acquis. & Construction Services	1,102,742	-	-	-
Operation & Maintenance of Plant Svcs.	1,945,682	-	-	-
Food Services	-	-	424,348	-
Internal Services	91,300	-	-	-
Bookstore Services	-	1,598,799	-	-
Support Services - Central				
Data Processing Services	1,761,536	-	-	-
Total Supporting Services	13,084,569	1,598,799	424,348	-
Community Services				
Custody & Care of Children Services	-	-	-	325,808
Other Community Services	128,664	-	-	-
Total Community Services	128,664	-	-	325,808
Non-Programmed Charges				
Early Retirement Payments	28,559	-	-	-
Total Non-Programmed Charges	28,559	-	-	-
Debt Services				
	-	-	-	-
Co-Curricular Activities				
Combined Co-Curricular Activities	6,632	-	-	-
Total Co-Curricular Activities	6,632	-	-	-
Other				
	-	-	-	-
Total Appropriations	26,469,828	1,598,799	424,348	325,808
Permanent Transfer to Other Funds				
	124,000	-	-	-

SIoux FALLS SCHOOL DISTRICT NO. 49-5
Southeast Technical College
2021-22 Budget and Means of Finance

	<u>#23</u>	<u>#52</u>	<u>#53</u>	<u>#54</u>
	Post-Secondary Vocational Fund	Post-Secondary Bookstore Fund	Post-Secondary Food Service Fund	Post-Secondary Child Care Fund
Total Appropriations & Transfers	<u>26,593,828</u>	<u>1,598,799</u>	<u>424,348</u>	<u>325,808</u>
MEANS OF FINANCE:				
Estimated Cash Balance, June 30, 2020				
Designated to Finance Budget (cash applied)	(A) \$ <u>1,530,293</u>	\$ <u>-</u>	\$ <u>7,703</u>	\$ <u>-</u>
Revenue from Local Sources				
Post-Secondary Tuition	7,316,110	-	-	-
Post-Secondary Fees	6,716,360	-	-	-
Earnings on Investments and Deposits	15,000	-	-	-
Food Service	-	-	310,000	-
Other Revenue from Local Sources	<u>1,559,577</u>	<u>1,606,000</u>	<u>-</u>	<u>289,000</u>
Total Revenue from Local Sources	<u>15,607,047</u>	<u>1,606,000</u>	<u>310,000</u>	<u>289,000</u>
Revenue from Intermediate Sources				
County Sources	-	-	-	-
Revenue from State Sources				
Grants-in-Aid	7,706,039	-	-	-
Other Revenue from State Sources	<u>677,112</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue from State Sources	<u>8,383,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue from Federal Sources				
Grants-in-Aid	1,064,537	-	-	-
Other Revenue from Federal Sources	<u>8,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue from Federal Sources	<u>1,073,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue from Other Financing Sources				
	-	-	-	-
Total Cash Balance & Revenue	<u>26,593,828</u>	<u>1,606,000</u>	<u>317,703</u>	<u>289,000</u>
Permanent Transfers from Other Funds				
	-	-	85,000	39,000
Total Means of Finance	<u>\$ 26,593,828</u>	<u>\$ 1,606,000</u>	<u>\$ 402,703</u>	<u>\$ 328,000</u>
 Budget Balance or (Deficit)	 (B) <u>-</u>	 <u>\$ 7,201</u>	 <u>\$ (21,645)</u>	 <u>\$ 2,192</u>

(A) Estimated cash balances are not considered as "surplus cash" in accordance with the formula prescribed by the Department of Legislative Audit. See Section VI - Preparation of Budget, Estimated Surplus Fund Balance - State Accounting Manual for Schools.

(B) The Post-Secondary Bookstore Fund budget balance includes \$20,177 of non-cash depreciation expense for which no offsetting revenue has been budgeted. After this adjustment, the budget balance is \$27,378.

(B) The Post-Secondary Food Service Fund budget balance (deficit) includes \$21,645 of non-cash depreciation expense for which no offsetting revenue has been budgeted. After this adjustment, the budget balance is \$0.

(B) The Post-Secondary Child Care Fund budget balance (deficit) includes \$500 of non-cash depreciation expense for which no offsetting revenue has been budgeted. After this adjustment, the budget balance is \$2,692.



SOUTHEAST
Technical College

FY22 Budget & Means of Finance

Tentative Adoption

Rich Kluin

Vice President, Finance/Operations

05.26.21

FY22 TENTATIVE BUDGET AND MEANS OF FINANCE

Category	FY21	FY22	Change	% Change
EXPENDITURES (Tentative Budget):				
Instruction:				
Adult	\$392,521	\$406,429	\$13,908	3.54%
Post-Secondary Programs	\$11,016,507	\$12,814,975	\$1,798,468	16.33%
Supporting Activities:				
Students	\$2,065,665	\$2,367,194	\$301,529	14.60%
Administration	\$4,340,624	\$4,845,006	\$504,382	11.62%
Business	\$6,493,265	\$4,110,773	-\$2,382,492	-36.69%
Central Services	\$1,650,498	\$1,761,536	\$111,038	6.73%
Other Activities:				
Community, Early Retirement, Co-Curricular, Transfers	\$200,749	\$287,855	\$87,106	43.39%
Total Expenditures:	\$26,159,829	\$26,593,768	\$433,939	1.66%
REVENUES (Means of Finance):				
Local Sources	\$14,642,276	\$15,607,047	\$964,771	6.59%
State Sources	\$8,032,125	\$8,383,151	\$351,026	4.37%
Federal Sources	\$1,413,319	\$1,073,337	-\$339,982	-24.06%
Existing Cash Reserves	\$2,072,109	\$1,530,293	-\$541,816	-26.15%
Total Revenue & Cash Applied:	\$26,159,829	\$26,593,828	\$433,999	1.66%

APPROPRIATIONS - Instruction

Category	FY21	FY22	Change	% Change
Instruction:				
Adult Basic Education Program	\$323,406	\$337,314	\$13,908	4.30%
Other Adult – Work Study	\$69,115	\$69,115	\$0	0.00%
Post-Secondary Occupational Programs:				
Agriculture, Food & Natural Resources	\$634,495	\$664,771	\$30,276	4.77%
Architecture & Construction	\$943,169	\$1,157,865	\$214,696	22.76%
Arts, A/V Tech & Communications	\$293,250	\$300,436	\$7,186	2.45%
Business, Management, & Administration	\$760,856	\$734,013	-\$26,843	-3.53%
Health Science	\$4,012,731	\$4,664,403	\$651,672	16.24%
Human Services	\$125,547	\$119,673	-\$5,874	-4.68%
Information Technology	\$579,148	\$688,394	\$109,246	18.86%
Law, Public Safety & Corrections	\$220,991	\$228,006	\$7,015	3.17%
Manufacturing	\$283,237	\$402,511	\$119,274	42.11%
Marketing, Sales, & Service	\$236,609	\$205,661	-\$17,948	-8.03%
Science, Engineering & Math	\$174,469	\$255,167	\$80,698	46.25%
Transportation, Distribution & Logistics	\$939,550	\$1,567,858	\$628,308	66.87%
Program Preparation	\$1,246,478	\$1,256,951	\$10,473	0.84%
Post-Secondary Special Services	\$436,726	\$376,576	-\$60,150	-13.77%
Corporate Education	\$142,251	\$192,690	\$50,439	35.46%
Total Instruction:	\$11,409,028	\$13,221,404	\$1,812,376	15.89%

Expenditures – Major Category (Instruction)

Category	Wages	Benefits	Purchased Services	Supplies & Materials	Capital	Dues & Fees	Total
Instruction:							
Adult Basic Education Program	\$243,115	\$81,199	\$5,000	\$8,000	\$0	\$0	\$337,314
Other Adult – Work Study	\$69,115	\$0	\$0	\$0	\$0	\$0	\$69,115
Post-Secondary Occupational Programs:							
Agriculture, Food & Natural Resources	\$355,277	\$117,064	\$12,650	\$92,280	\$75,000	\$12,500	\$664,771
Architecture & Construction	\$653,276	\$256,916	\$15,200	\$201,150	\$26,523	\$4,800	\$1,157,865
Arts, A/V Tech & Communications	\$194,736	\$62,800	\$7,500	\$34,200	\$0	\$1,200	\$300,436
Business, Management, & Administration	\$553,705	\$170,108	\$0	\$5,200	\$0	\$5,000	\$734,013
Health Science	\$2,453,457	\$780,152	\$545,180	\$337,875	\$508,239	\$39,500	\$4,664,403
Human Services	\$81,227	\$23,446	\$500	\$14,500	\$0	\$0	\$119,673
Information Technology	\$470,918	\$154,715	\$1,000	\$22,000	\$39,261	\$500	\$688,394
Law, Public Safety & Corrections	\$143,427	\$49,529	\$1,000	\$20,300	\$0	\$13,750	\$228,006
Manufacturing	\$199,787	\$81,650	\$10,000	\$54,700	\$48,374	\$8,000	\$402,511
Marketing, Sales, & Service	\$149,061	\$56,600	\$0	\$0	\$0	\$0	\$205,661
Science, Engineering & Math	\$135,719	\$24,418	\$1,250	\$5,600	\$87,680	\$500	\$255,167
Transportation, Distribution & Logistics	\$569,951	\$168,018	\$17,900	\$187,900	\$613,889	\$10,200	\$1,567,858
Program Preparation	\$976,874	\$229,977	\$3,900	\$18,000	\$0	\$28,200	\$1,256,951
Post-Secondary Special Services	\$191,250	\$54,076	\$61,000	\$50,650	\$0	\$19,600	\$376,576
Corporate Education	\$134,667	\$34,523	\$9,500	\$8,000	\$0	\$6,000	\$192,690
Total Instruction – FY22 Tentative Budget:	\$7,575,562	\$2,345,191	\$691,580	\$1,060,355	\$1,398,966	\$149,750	\$13,221,404
Total Instruction – FY21 Adopted Budget:	\$6,997,441	\$2,094,895	\$604,450	\$837,695	\$744,797	\$129,750	\$11,409,028
Percentage Increase / Decrease (-) from Prior Year	7.63%	11.95%	14.41%	26.58%	87.83%	15.41%	15.89%

APPROPRIATIONS – Supporting Services

Category	FY21	FY22	Change	% Change
Supporting Services - Students:				
Guidance Services	\$952,531	\$1,038,079	\$85,548	8.98%
Improvement of Instruction Services	\$1,113,134	\$1,329,115	\$215,981	19.41%
Supporting Services - Administration				
School Board Services	\$240,000	\$271,000	\$31,000	12.92%
Financial Aid Administration	\$360,063	\$361,083	\$1,020	0.28%
Other Support Services – School Administration	\$3,740,561	\$4,212,983	\$472,422	12.63%
Supporting Services - Business				
Fiscal Services	\$909,521	\$971,049	\$61,528	6.76%
Facilities Acquisition & Construction Services	\$3,572,572	\$1,102,742	-\$2,469,830	-69.13%
Operation & Maintenance of Plant	\$1,896,572	\$1,945,682	\$49,110	2.59%
Internal Services	\$114,600	\$91,300	-\$23,300	-20.33%
Supporting Services - Central				
Data Processing	\$1,650,498	\$1,761,536	\$111,038	6.73%
Total Supporting Services:	\$14,550,052	\$13,084,569	-\$1,465,483	-10.07%

APPROPRIATIONS – Other

Category	FY21	FY22	Change	% Change
Community Services				
Other Community Services	\$0	\$128,664	\$128,664	100%
Non-Programmed Charges				
Early Retirement Payments	\$70,122	\$28,559	-\$41,563	-59.27%
Co-Curricular Activities				
Combined Co-Curricular Activities	\$6,627	\$6,632	\$5	0.08%
Other				
Permanent Transfer to Other Funds	\$124,000	\$124,000	\$0	0.00%
Total Other Services:	\$200,749	\$287,855	\$87,106	43.39%

Expenditures – Major Category (Supporting Services)

Category	Wages	Benefits	Purchased Services	Supplies & Materials	Capital	Dues & Fees	Total
Supporting Services - Students:							
Guidance Services	\$618,702	\$195,252	\$100,525	\$89,700	\$0	\$33,900	\$1,038,079
Improvement of Instruction Services	\$906,536	\$245,279	\$122,900	\$29,400	\$0	\$25,000	\$1,329,115
Supporting Services - Administration							
School Board Services	\$0	\$0	\$162,000	\$0	\$0	\$109,000	\$271,000
Financial Aid Administration	\$266,459	\$85,724	\$5,700	\$700	\$0	\$2,500	\$361,083
Other Support Services – School Administration	\$1,454,865	\$486,918	\$1,104,800	\$843,900	\$250,000	\$72,500	\$4,212,983
Supporting Services - Business							
Fiscal Services	\$479,592	\$178,707	\$8,750	\$4,000	\$0	\$300,000	\$971,049
Facilities Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$1,102,742	\$0	\$1,102,742
Operation & Maintenance of Plant	\$791,009	\$276,089	\$651,000	\$99,000	\$85,584	\$43,000	\$1,945,682
Internal Services	\$0	\$0	\$86,300	\$5,000	\$0	\$0	\$91,300
Supporting Services - Central							
Data Processing	\$705,102	\$229,292	\$467,392	\$249,750	\$75,000	\$35,000	\$1,761,536
Other Services							
Other Community Services	\$74,032	\$29,232	\$20,000	\$4,900	\$0	\$500	\$128,664
Early Retirement Payments	\$28,559	\$0	\$0	\$0	\$0	\$0	\$28,559
Combined Co-Curricular Activities	\$5,838	\$794	\$0	\$0	\$0	\$0	\$6,632
Permanent Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0	\$124,000	\$124,000
Total Supporting & Other – FY22 Tentative Budget:	\$5,330,694	\$1,727,287	\$2,729,367	\$1,326,350	\$1,513,326	\$745,400	\$13,372,324
Total Supporting & Other – FY21 Adopted Budget:	\$4,794,785	\$1,551,280	\$2,491,174	\$1,321,750	\$3,902,512	\$689,300	\$14,750,801
Percentage Increase / Decrease (-) from Prior Year	11.18%	11.35%	9.56%	0.35%	-61.22%	8.14%	-9.34%

Expenditures - Object

Category	FY21	FY22	Change	% Change
Instruction:				
Wages	\$6,997,441	\$7,575,562	\$578,121	8.26%
Benefits	\$2,094,895	\$2,345,191	\$250,296	11.95%
Purchased Services	\$604,450	\$691,580	\$87,130	14.41%
Supplies & Materials	\$837,695	\$1,060,355	\$222,660	26.58%
Capital	\$744,797	\$1,398,966	\$654,169	87.83%
Dues & Fees	\$129,750	\$149,750	\$20,000	15.41%
Supporting Activities:				
Wages	\$4,718,825	\$5,222,265	\$503,440	10.67%
Benefits	\$1,550,491	\$1,697,261	\$146,770	9.47%
Purchased Services	\$2,491,174	\$2,709,367	\$218,193	8.76%
Supplies & Materials	\$1,321,750	\$1,321,450	-\$300	-0.02%
Capital	\$3,902,512	\$1,513,326	-\$2,389,186	-61.22%
Dues & Fees	\$565,300	\$620,900	\$55,600	9.84%
Other Activities:				
Wages	\$75,960	\$108,429	\$32,469	42.74%
Benefits	\$789	\$30,026	\$29,237	3,705.61%
Purchased Services	\$0	\$20,000	\$20,000	100.00%
Supplies & Materials	\$0	\$4,900	\$4,900	100.00%
Capital	\$0	\$0	\$0	0.00%
Dues & Fees	\$124,000	\$124,500	\$500	0.40%
Total Expenditures:	\$26,159,829	\$26,593,768	\$433,939	1.66%

Category	Administrator	Clerical	Custodial	Specialist	Instructor	Employment Contract	FY22 Total	FY21 Total	Change
Instruction:									
Adult Basic Education Program	--	--	--	2.00	2.00	--	4.00	4.00	--
Other Adult – Work Study	--	--	--	--	--	--	--	--	--
Post-Secondary Occupational Programs:									
Agriculture, Food & Natural Resources	--	--	--	--	4.00	--	4.00	3.00	1.00
Architecture & Construction	--	--	--	--	10.00	--	10.00	9.00	1.00
Arts, A/V Tech & Communications	--	--	--	--	2.50	--	2.50	3.00	-0.50
Business, Management, & Administration	--	--	-	--	6.34	--	6.34	6.34	--
Health Science	--	1.00	--	2.50	25.16	1.00	29.66	26.66	3.00
Human Services	--	--	--	--	1.00	--	1.00	1.00	--
Information Technology	--	--	--	1.00	5.00	--	6.00	5.50	0.50
Law, Public Safety & Corrections	--	--	-	--	2.00	--	2.00	2.00	--
Manufacturing	--	--	--	1.50	2.00	--	3.50	3.00	0.50
Marketing, Sales, & Service	--	--	--	--	2.00	--	2.00	2.00	--
Science, Engineering & Math	--	--	--	--	2.00	--	2.00	2.00	--
Transportation, Distribution & Logistics	--	--	--	3.00	6.50	--	9.50	10.00	-0.50
Program Preparation	--	--	--	--	8.50	--	8.50	9.50	-1.00
Post-Secondary Special Services	--	--	--	1.00	--	1.50	2.50	3.50	-1.00
Corporate Education	--	--	--	--	--	1.00	1.00	1.00	--
Total Instruction – FY22 Tentative Budget:	--	1.00	--	11.00	79.00	3.50	94.50	91.50	3.00
Total Instruction – FY21 Adopted Budget:	--	1.00	--	10.00	76.00	4.50	91.50	NA	NA
Increase / Decrease (-) from Prior Year	--	--	--	1.00	3.00	-1.00	3.00	NA	NA

Category	Administrator	Clerical	Custodial	Specialist	Instructor	Employment Contract	FY22 Total	FY21 Total	Change
Supporting Services - Students:									
Guidance Services	1.00	1.00	--	--	--	7.00	9.50	9.50	--
Improvement of Instruction Services	4.00	2.00	--	--	2.00	1.50	9.50	8.50	1.00
Supporting Services - Administration									
School Board Services	--	--	--	--	--	--	--	--	--
Financial Aid Administration	--	--	--	--	--	4.00	4.00	4.00	--
Other Support Services – School Administration	1.00	2.00	1.00	--	--	17.00	21.00	20.00	1.00
Supporting Services - Business	--								
Fiscal Services	1.00	2.00	--	--	--	4.00	7.00	6.00	1.00
Facilities Acquisition & Construction Services	--	--	--	--	--	--	--	--	--
Operation & Maintenance of Plant	--	--	19.00	--	--	--	19.00	19.00	--
Internal Services	--	--	--	--	--	--	--	--	--
Supporting Services - Central	--								
Data Processing	1.00	--	--	3.00	--	5.00	9.00	9.00	--
Other Services	--								
Other Community Services	--	--	--	--	--	1.00	1.00	--	1.00
Early Retirement Payments	--	--	--	--	--	--	--	--	--
Combined Co-Curricular Activities	--	--	--	--	--	--	--	--	--
Total Supporting Services – FY22 Tentative Budget:	8.00	7.00	20.00	3.00	2.00	39.50	79.50	75.50	4.00
Total Supporting Services – FY21 Adopted Budget:	8.00	6.00	19.00	4.00	1.00	37.50	75.50	NA	NA
Increase / Decrease (-) from Prior Year	--	1.00	1.00	-1.00	1.00	2.00	4.00	NA	NA

MEANS OF FINANCE - Summary

Category	FY21	FY22	Change	% Change
Revenue from Local Sources:				
Tuition	\$7,103,309	\$7,316,110	\$212,801	3.00%
Fees	\$6,006,647	\$6,716,360	\$709,713	11.82%
Interest Earnings	\$39,017	\$15,000	-\$24,017	-61.56%
Other Sources	\$1,493,303	\$1,559,577	\$66,274	4.44%
Total Local Sources:	\$14,642,276	15,607,047	\$964,771	6.59%
Revenue from State Sources:				
Grants-in-Aid (PSA Distribution Formula)	\$7,317,821	\$7,706,039	\$388,218	5.31%
Other State Sources	\$714,304	\$677,112	-\$37,192	-5.21%
Total State Sources:	\$8,032,125	\$8,383,151	\$351,026	4.37%
Revenue from Federal Sources:				
Grants-in-Aid (Allocation Based)	\$1,047,142	\$1,064,537	\$17,395	1.66%
Other Federal Sources	\$366,177	\$8,800	-\$357,377	-97.60%
Total Federal Sources:	\$1,413,319	\$1,073,337	-\$399,982	-24.06%
Existing Cash:				
Designated to Finance Budget	\$2,072,109	\$1,530,293	-\$541,816	-26.15%
Total Revenue & Cash Applied:	\$26,159,829	\$26,593,828	\$1,812,376	15.89%

MEANS OF FINANCE — Summary of Student Charges

Category	FY21	FY22	Change	% Change
Student Charges:				
Tuition	\$121 / credit	\$124 / credit	\$3 / credit	2.48%
Fees				
Local Fees	\$79 / credit	\$82 / credit	\$3 / credit	3.80%
Student Government/Activities	\$2 / credit	\$2 / credit	--	--
Maintenance & Repair	\$11 / credit	\$11 / credit	--	--
State Facility Fees	\$36 / credit	\$36 / credit	--	--
Total Per Credit Charges:	\$249 / credit	\$255 / credit	\$6 / credit	2.41%
Program Specific Charges:				Projected Additional Revenue
Online Course Fees	\$50 /credit	\$50 /credit	--	--
LPN, RN	\$50 /credit	\$70 /credit	\$20 / credit	\$107,440
Dental Assistant, Invasive Cardiovascular, Medical Assistant, Paramedic Sciences, Pharmacy Tech, Phlebotomy, Sonography (Cardiac, Vascular, Diagnostic), Surgical Tech, Vet Tech	--	\$30 / credit	\$30 / credit	\$166,020
Plumbing, Welding	\$10 / credit	\$20 / credit	\$10 / credit	\$5,363
HVAC	\$10 / credit	\$25 /credit	\$15 / credit	\$11,190
Law Enforcement	\$10 / credit	\$10 /credit	--	--
Auto, Collision, Construction Management, Diesel, Electrician, Horticulture, Mechatronics	\$0 / credit	\$30 / credit	\$30 / credit	\$165,000

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POST SECONDARY - VOCATIONAL FUND

	FY21	FY22	INCREASE /	% INCREASE /
	ADOPTED BUDGET	PROPOSED BUDGET	(DECREASE)	(DECREASE)
REVENUE:				
Tuition & Fees	13,109,956	14,032,470	922,514	7.0%
Other Local Rev	1,532,320	1,574,577	42,257	2.8%
State	7,935,510	8,383,151	447,641	5.6%
Federal	1,413,319	1,073,337	(339,982)	-24.1%
State HB1182	96,615	-	(96,615)	-100.0%
TOTAL	\$ 24,087,720	\$ 25,063,535	\$ 975,815	4.1%
EXPENDITURES:				
Regular Salaries	10,297,460	11,198,807	901,347	8.8%
Instructor - Hourly/Adjunct/Sub	1,199,304	1,383,400	184,096	15.4%
Hourly Pay	225,340	295,490	70,150	31.1%
Early Retirement	70,122	28,559	(41,563)	-59.3%
Retirement Benefits	1,493,090	1,688,404	195,314	13.1%
Insurance Benefits	2,153,085	2,384,074	230,989	10.7%
Professional Svcs	914,600	1,038,525	123,925	13.5%
Property Svcs & Insurance	355,100	307,580	(47,520)	-13.4%
Transportation Svcs	159,900	181,750	21,850	13.7%
Communication Svcs	106,074	179,092	73,018	68.8%
Advertising	380,800	412,900	32,100	8.4%
Printing	108,000	126,750	18,750	17.4%
Utilities	557,000	533,000	(24,000)	-4.3%
Repair & Maintenance	614,150	750,350	136,200	22.2%
Supplies & Materials	2,154,195	2,380,955	226,760	10.5%
Library Books	4,900	4,800	(100)	-2.0%
Subscriptions	350	950	600	171.4%
Dues & Fees	326,850	418,650	91,800	28.1%
Miscellaneous	192,200	167,500	(24,700)	-12.9%
Uncollectible Tuition/Fees	200,000	200,000	-	0.0%
Operating Efficiency Task	-	-	-	0.0%
Subtotal - Operating	\$ 21,512,520	\$ 23,681,536	\$ 2,169,016	10.1%
Building Improvements	2,525,493	1,102,742	(1,422,751)	-56.3%
Land Improvements	1,235,519	-	(1,235,519)	-100.0%
Equipment	811,297	1,695,289	883,992	109.0%
Technology	75,000	114,261	39,261	52.3%
Subtotal - Capital	\$ 4,647,309	\$ 2,912,292	\$ (1,735,017)	-37.3%
TOTAL	\$ 26,159,829	\$ 26,593,828	\$ 433,999	1.7%
BEGINNING FUND BALANCE - BUDGET	6,707,613	4,635,504	(2,072,109)	-30.9%
REV - EXP, ACTUAL / PROJECTED	-	-	-	0.0%
BUDGET, REVENUE OVER (UNDER) EXPENSE	(2,072,109)	(1,530,293)	541,816	-26.1%
RESERVE FOR CARRYOVER	-	-	-	0.0%
ENDING FUND BALANCE ACTUAL/BUDGET	<u>4,635,504</u>	<u>3,105,211</u>	<u>(1,530,293)</u>	<u>-33.0%</u>
FTE - Employee	167.00	174.00	7.00	4.2%
Credits	54,484	55,159	675	1.2%
Credits - Dual Credit	2,540	2,128	(413)	-16.2%
Credits - Concurrent	146	79	(67)	-45.9%
Tuition / Credit				
Base	\$ 121.00	\$ 124.00	\$ 3.00	2.5%
Local Fees	86.00	89.00	3.00	3.5%
Maintenance & Repair	6.00	6.00	-	0.0%
Program Outreach	-	-	-	0.0%
Subtotal	\$ 213.00	\$ 219.00	\$ 6.00	2.8%
State Facility Fee	36.00	36.00	-	0.0%
TOTAL	\$ 249.00	\$ 255.00	\$ 6.00	2.4%
On-Line Fee / Credit	\$ 50.00	\$ 50.00	\$ -	0.0%

FY21 Program Fees: LPN/RN - \$50/Cr.; HVAC, Plumbing, Law Enforcement, Welding - \$10/Cr.

FY22 Program Fees: LPN/RN - \$70/Cr.; Dental Assistant, Invasive Cardiovascular, Medical Assistant, Paramedic Sciences, Pharmacy, Phlebotomy, Sonography - Cardiac, Vascular, Diagnostic, Surgical Tech, Vet Tech - \$30/Cr.; HVAC - \$25/Cr.; Plumbing, Welding - \$20/Cr.; Law Enforcement; Auto, Collision, Construction Mgmt, Diesel, Electrician, Horticulture, Mechatronics - \$25/Cr.

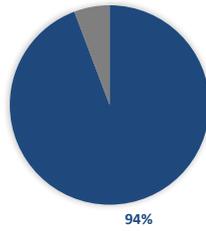
Post Secondary Fund

	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	\$	%
Sources							
Tuition	6,667,601	6,584,157	6,963,170	6,907,049	7,107,360	200,311	2.9%
Tuition - Corporate Education	220,117	234,869	99,091	196,260	208,750	12,490	6.4%
Fees	5,754,582	5,844,667	6,058,762	6,006,647	6,716,360	709,713	11.8%
Discipline Fee	-	-	-	-	-	-	0.0%
Sale of Goods/Services	119,596	103,186	48,592	781,750	815,500	33,750	4.3%
State Sources	7,838,094	7,986,634	8,726,490	8,032,125	8,383,151	351,026	4.4%
Federal Sources	860,545	918,316	898,194	1,413,319	1,073,337	(339,982)	-24.1%
Pension Revenue (GASB 68)	-	-	-	-	-	-	0.0%
Other Sources	567,950	548,871	1,193,551	750,570	759,077	8,507	1.1%
Total Direct Sources	\$ 22,028,485	22,220,700	\$ 23,987,850	\$ 24,087,720	\$ 25,063,535	\$ 975,815	4.1%
(Inc./Dec. to Fund Balance/Retained Earnings)	(4,974,266)	1,036,868	(648,597)	2,072,109	1,530,293	(541,816)	-26.1%
Total Sources	\$ 17,054,220	23,257,568	\$ 23,339,253	\$ 26,159,829	\$ 26,593,828	\$ 433,999	1.7%
Expenditures							
Fulltime	\$ 9,561,287	9,933,687	\$ 9,708,775	\$ 10,200,706	\$ 11,081,683	\$ 880,977	8.6%
Overtime	44,486	29,463	18,144	29,200	42,450	13,250	45.4%
Hourly	8,819	5,450	5,068	-	7,120	7,120	100.0%
Extra Pay - Point System	61,753	63,418	63,384	67,554	67,554	-	0.0%
Early Retirement	91,432	310,538	453,799	70,122	28,559	(41,563)	-59.3%
Fulltime Wages	9,767,776	10,342,555	10,249,170	10,367,582	11,227,366	859,784	8.3%
Instructor Hourly	93,838	97,002	266,630	221,000	508,700	287,700	130.2%
Lump Sum	1,154,195	1,315,759	957,126	966,304	862,700	(103,604)	-10.7%
Substitute	12,007	21,410	9,296	12,000	12,000	-	0.0%
Other Temporary	284,710	226,414	213,521	225,340	295,490	70,150	31.1%
Parttime Wages	1,544,749	1,660,586	1,446,573	1,424,644	1,678,890	254,246	17.8%
Total Wages	11,312,525	12,003,141	11,695,743	11,792,226	12,906,256	1,114,030	9.4%
SDRS	613,507	628,647	613,049	653,466	713,071	59,605	9.1%
Pension Contribution (GASB 68)	-	-	-	-	-	-	0.0%
Social Security	804,319	841,299	810,510	839,624	975,333	135,709	16.2%
Long-Term Disability	4,347	4,286	3,353	3,588	4,433	845	23.6%
Worker's Compensation	125,213	79,483	55,393	83,859	64,273	(19,586)	-23.4%
Hospital/Medical Insurance	1,451,205	1,672,343	1,731,942	1,948,097	2,184,287	236,190	12.1%
Dental Insurance	99,788	107,908	105,757	116,129	128,480	12,351	10.6%
Life Insurance	1,550	1,579	1,430	1,412	2,601	1,189	84.2%
Total Benefits	3,099,930	3,335,543	3,321,434	3,646,175	4,072,478	426,303	11.7%
Total Personnel	14,412,454	15,338,685	15,017,177	15,438,401	16,978,734	1,540,333	10.0%
Professional Services	1,416,672	1,373,843	1,111,831	914,600	1,038,525	123,925	13.5%
Property Services	241,596	259,689	203,285	255,100	198,580	(56,520)	-22.2%
Transportation/Travel	102,677	117,064	97,945	159,900	181,750	21,850	13.7%
Communication	93,639	104,485	110,758	106,074	179,092	73,018	68.8%
Advertising	324,246	328,563	413,757	380,800	412,900	32,100	8.4%
Printing/Publishing	67,270	98,068	80,362	108,000	126,750	18,750	17.4%
Utilities	544,138	511,378	448,793	557,000	533,000	(24,000)	-4.3%
Repair & Maintenance	426,297	644,744	651,145	614,150	750,350	136,200	22.2%
Total Purchased Services	3,216,535	3,437,834	3,117,875	3,095,624	3,420,947	325,323	10.5%
Supplies	1,247,890	1,217,929	1,086,433	1,844,100	1,983,875	139,775	7.6%
Textbooks/Reference	3,558	5,325	3,575	4,900	4,800	(100)	-2.0%
Periodicals/Subscriptions	454	156	419	350	950	600	171.4%
Food	107,185	86,845	73,299	88,880	102,650	13,770	15.5%
Non-capitalized equipment	77,452	127,317	187,014	221,215	294,430	73,215	33.1%
Total Supplies	1,436,538	1,437,572	1,350,739	2,159,445	2,386,705	227,260	10.5%
Building Improvements - Base	631,301	176,779	695,249	2,525,493	1,102,742	(1,422,751)	-56.3%
Building Improvements - New	-	-	-	-	-	-	0.0%
Land Improvements	29,377	154,473	436,538	1,235,519	-	(1,235,519)	-100.0%
Capital Equipment	673,979	765,367	486,409	886,297	1,809,550	923,253	104.2%
Total Capital	1,334,658	1,096,619	1,618,196	4,647,309	2,912,292	(1,735,017)	-37.3%
Dues & Fees	1,237,273	1,165,659	1,046,380	326,850	418,650	91,800	28.1%
Insurance	86,932	98,881	94,741	100,000	109,000	9,000	9.0%
Miscellaneous	319,075	143,054	170,637	192,200	167,500	(24,700)	-12.9%
Uncollectible Tuition/Fees	243,726	189,055	65,009	200,000	200,000	-	0.0%
Total Other	1,887,007	1,596,649	1,376,766	819,050	895,150	76,100	9.3%
Total Direct Program Expenditures	\$ 22,287,192	22,907,358	\$ 22,480,754	\$ 26,159,829	\$ 26,593,828	\$ 433,999	1.7%
Adjustments to Program Expenditures							
Capital Equipment >\$5,000	(554,802)	(568,069)	(59,185)	-	-	-	0.0%
Capital Improvements >\$20,000	(5,629,802)	-	-	-	-	-	0.0%
Depreciation	951,632	918,279	917,684	-	-	-	0.0%
Program Preparation Allocations:							
Business Core	-	-	-	-	-	-	0.0%
General Education	-	-	-	-	-	-	0.0%
Health Core	-	-	-	-	-	-	0.0%
Overhead Allocations:							
Academic Administration	-	-	-	-	-	-	0.0%
Administration	-	-	-	-	-	-	0.0%
Admissions/Recruitment	-	-	-	-	-	-	0.0%
Facilities/Operations	-	-	-	-	-	-	0.0%
Finance	-	-	-	-	-	-	0.0%
Information Technology/Help Desk	-	-	-	-	-	-	0.0%
Student Affairs	-	-	-	-	-	-	0.0%
Student Success/Support	-	-	-	-	-	-	0.0%
Total Adjustments	(5,232,972)	350,210	858,499	-	-	-	0.0%
Total Program Cost (as adjusted)	\$ 17,054,220	23,257,568	\$ 23,339,253	\$ 26,159,829	\$ 26,593,828	\$ 433,999	1.7%

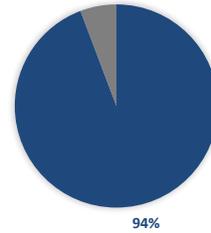
Post Secondary Fund	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	#	%
FTE Summary							
Administrator	7.00	9.00	8.00	8.00	8.00	-	0.0%
Clerical, Executive Assistant	14.00	9.00	8.00	7.00	8.00	1.00	14.3%
Custodian	17.00	17.00	17.00	17.00	18.00	1.00	5.9%
Custodial Manager	2.00	2.00	2.00	2.00	2.00	-	0.0%
Specialist	15.00	14.00	14.00	13.00	14.00	1.00	7.7%
Instructor	78.00	78.00	76.00	77.00	81.00	4.00	5.2%
Employment Contract	31.00	36.00	37.00	43.00	43.00	-	0.0%
Total FTE	164.00	165.00	162.00	167.00	174.00	7.00	4.2%

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Adopted	Requested
Direct Program Revenues / (Direct Program Expenditure - Capital + Depreciation)	100.57%	97.76%	110.14%	111.97%	105.84%
Direct Program Revenues / Total Program Cost	129.17%	95.54%	102.78%	92.08%	94.25%

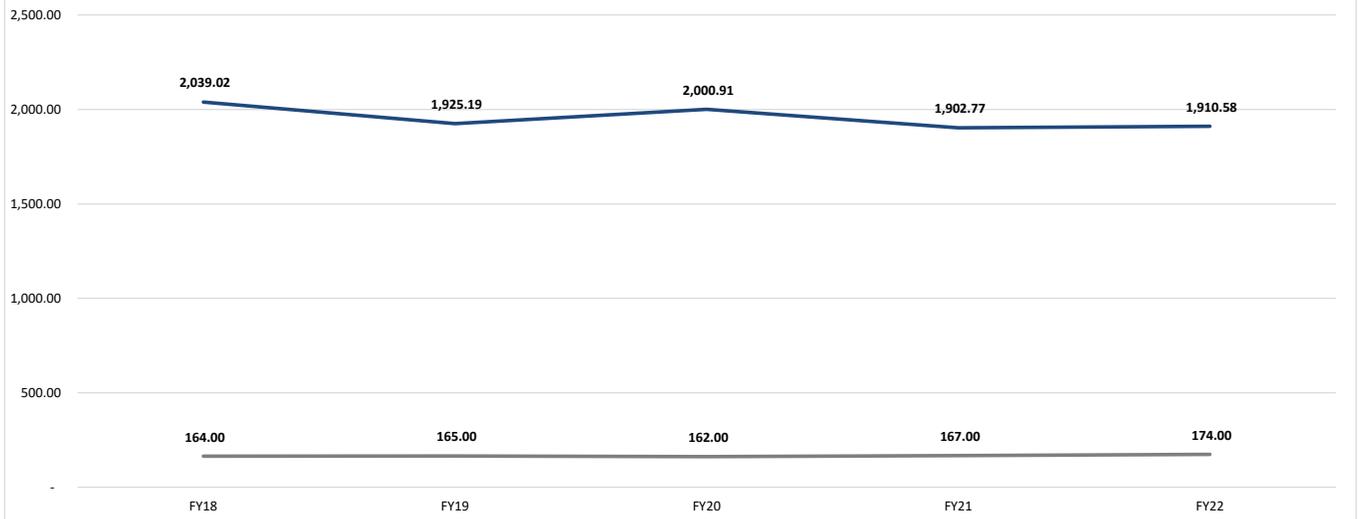
% OF DIRECT PROGRAM EXPENSES COVERED BY PROGRAM REVENUES - FY21



% OF PROGRAM COSTS (INCLUDING OVERHEAD) COVERED BY PROGRAM REVENUES - FY21



Student FTE, Faculty/Staff FTE



POST SECONDARY - BOOKSTORE FUND

	FY21 ADOPTED BUDGET	FY22 PROPOSED BUDGET	INCREASE / (DECREASE)	% INCREASE / (DECREASE)
REVENUE:				
Tuition & Fees	-	-	-	0.0%
Other Local Rev	1,704,000	1,606,000	(98,000)	-5.8%
State	-	-	-	0.0%
Federal	-	-	-	0.0%
Transfers In	-	-	-	0.0%
TOTAL	\$ 1,704,000	\$ 1,606,000	\$ (98,000)	-5.8%
EXPENDITURES:				
Regular Salaries	99,131	103,178	4,047	4.1%
Instructor - Hourly/Adjunct	-	-	-	0.0%
Hourly Pay	45,000	45,000	-	0.0%
Early Retirement	-	-	-	0.0%
Retirement Benefits	15,288	15,556	268	1.8%
Insurance Benefits	27,167	28,688	1,521	5.6%
Professional Svcs	-	-	-	0.0%
Property Svcs & Insurance	-	-	-	0.0%
Transportation Svcs	4,000	4,000	-	0.0%
Communication Svcs	25,000	25,000	-	0.0%
Advertising	-	-	-	0.0%
Printing	-	-	-	0.0%
Utilities	-	-	-	0.0%
Repair & Maintenance	-	-	-	0.0%
Supplies & Materials	1,380,600	1,285,200	(95,400)	-6.9%
Library Books	-	-	-	0.0%
Subscriptions	-	-	-	0.0%
Dues & Fees	72,000	72,000	-	0.0%
Miscellaneous	-	-	-	0.0%
Uncollectible Tuition/Fees	-	-	-	0.0%
Depreciation	20,177	20,177	-	0.0%
Subtotal - Operating	\$ 1,688,363	\$ 1,598,799	\$ (89,564)	-5.3%
Building Improvements - Base	-	-	-	0.0%
Building Improvements - New	-	-	-	0.0%
Land Improvements	-	-	-	0.0%
Equipment	-	-	-	0.0%
Technology	-	-	-	0.0%
Subtotal - Capital	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 1,688,363	\$ 1,598,799	\$ (89,564)	-5.3%
BEGINNING RETAINED EARNINGS - BUDGET	1,757,525	1,872,400	114,875	6.5%
REV - EXP, ACTUAL / PROJECTED	99,238	61,597	(37,641)	-37.9%
REVENUE OVER (UNDER) EXPENSE	15,637	7,201	(8,436)	-53.9%
INVESTMENT IN NEW BUILDING	-	-	-	0.0%
ENDING FUND BALANCE	<u>1,872,400</u>	<u>1,941,198</u>	<u>68,798</u>	<u>3.7%</u>
FTE - Employee	2.00	2.00	-	0.0%

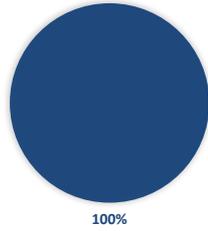
Bookstore Fund

	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	\$	%
Sources							
Tuition	-	-	-	-	-	-	0.0%
Tuition - Corporate Education	-	-	-	-	-	-	0.0%
Fees	-	-	-	-	-	-	0.0%
Discipline Fee	-	-	-	-	-	-	0.0%
Sale of Goods/Services	2,517,734	2,277,028	2,244,127	1,700,000	1,600,000	(100,000)	-5.9%
State Sources	-	-	-	-	-	-	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
Pension Revenue (GASB 68)	15,600	-	-	-	-	-	0.0%
Other Sources	169	3,748	4,513	4,000	6,000	2,000	50.0%
Total Direct Sources	\$ 2,533,503	2,280,776	\$ 2,248,640	\$ 1,704,000	\$ 1,606,000	\$ (98,000)	-5.8%
(Inc.)/Dec. to Fund Balance/Retained Earnings	237,221	(128,408)	(77,234)	(15,637)	(7,201)	8,436	-53.9%
Total Sources	\$ 2,770,724	2,152,368	\$ 2,171,406	\$ 1,688,363	\$ 1,598,799	\$ (89,564)	-5.3%
Expenditures							
Fulltime	\$ 98,390	98,149	\$ 101,288	\$ 99,131	\$ 103,178	\$ 4,047	4.1%
Overtime	2,916	3,232	1,254	-	-	-	0.0%
Hourly	370	283	77	-	-	-	0.0%
Extra Pay - Point System	-	-	-	-	-	-	0.0%
Early Retirement	-	-	-	-	-	-	0.0%
Fulltime Wages	101,676	101,664	102,619	99,131	103,178	4,047	4.1%
Instructor Hourly	-	-	-	-	-	-	0.0%
Lump Sum	-	-	-	-	-	-	0.0%
Substitute	-	-	-	-	-	-	0.0%
Other Temporary	34,809	40,535	33,401	45,000	45,000	-	0.0%
Parttime Wages	34,809	40,535	33,401	45,000	45,000	-	0.0%
Total Wages	136,485	142,200	136,021	144,131	148,178	4,047	2.8%
SDRS	5,969	6,086	6,039	5,948	6,191	243	4.1%
Pension Contribution (GASB 68)	(217)	-	(228)	-	-	-	0.0%
Social Security	9,681	9,878	8,566	9,340	9,365	25	0.3%
Long-Term Disability	63	65	65	69	72	3	4.3%
Worker's Compensation	125	616	2,045	625	2,136	1,511	241.8%
Hospital/Medical Insurance	20,377	22,005	24,609	25,077	25,077	-	0.0%
Dental Insurance	1,270	1,308	1,347	1,382	1,382	-	0.0%
Life Insurance	16	16	14	14	21	7	50.0%
Total Benefits	37,284	39,974	42,458	42,455	44,244	1,789	4.2%
Total Personnel	173,770	182,174	178,479	186,586	192,422	5,836	3.1%
Professional Services	-	-	-	-	-	-	0.0%
Property Services	-	-	-	-	-	-	0.0%
Transportation/Travel	1,416	2,574	1,308	4,000	4,000	-	0.0%
Communication	36,593	26,668	21,573	25,000	25,000	-	0.0%
Advertising	2,810	-	-	-	-	-	0.0%
Printing/Publishing	-	3,537	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Repair & Maintenance	-	-	-	-	-	-	0.0%
Total Purchased Services	40,819	32,779	22,881	29,000	29,000	-	0.0%
Supplies	948,254	866,065	858,924	350,500	310,000	(40,500)	-11.6%
Textbooks/Reference	1,238,923	970,092	1,003,213	1,030,000	975,000	(55,000)	-5.3%
Periodicals/Subscriptions	-	-	-	-	-	-	0.0%
Food	-	-	-	100	200	100	100.0%
Non-capitalized equipment	2,364	80	-	-	-	-	0.0%
Total Supplies	2,189,541	1,836,237	1,862,137	1,380,600	1,285,200	(95,400)	-6.9%
Building Improvements - Base	-	-	-	-	-	-	0.0%
Building Improvements - New	-	-	-	-	-	-	0.0%
Land Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Total Capital	-	-	-	-	-	-	0.0%
Dues & Fees	56,981	81,070	54,791	72,000	72,000	-	0.0%
Insurance	-	-	-	-	-	-	0.0%
Miscellaneous	289,436	20,109	32,571	-	-	-	0.0%
Uncollectible Tuition/Fees	-	-	-	-	-	-	0.0%
Total Other	346,417	101,178	87,363	72,000	72,000	-	0.0%
Total Direct Program Expenditures	\$ 2,750,547	2,152,368	\$ 2,150,859	\$ 1,668,186	\$ 1,578,622	\$ (89,564)	-5.4%
Adjustments to Program Expenditures							
Capital Equipment >\$5,000	-	-	-	-	-	-	0.0%
Capital Improvements >\$20,000	-	-	-	-	-	-	0.0%
Depreciation	20,177	-	20,547	20,177	20,177	-	0.0%
Program Preparation Allocations:							
Business Core	-	-	-	-	-	-	0.0%
General Education	-	-	-	-	-	-	0.0%
Health Core	-	-	-	-	-	-	0.0%
Overhead Allocations:							
Academic Administration	-	-	-	-	-	-	0.0%
Administration	-	-	-	-	-	-	0.0%
Admissions/Recruitment	-	-	-	-	-	-	0.0%
Facilities/Operations	-	-	-	-	-	-	0.0%
Finance	-	-	-	-	-	-	0.0%
Information Technology/Help Desk	-	-	-	-	-	-	0.0%
Student Affairs	-	-	-	-	-	-	0.0%
Student Success/Support	-	-	-	-	-	-	0.0%
Total Adjustments	20,177	-	20,547	20,177	20,177	-	0.0%
Total Program Cost (as adjusted)	\$ 2,770,724	\$ 2,152,368	\$ 2,171,406	\$ 1,688,363	\$ 1,598,799	\$ (89,564)	-5.3%

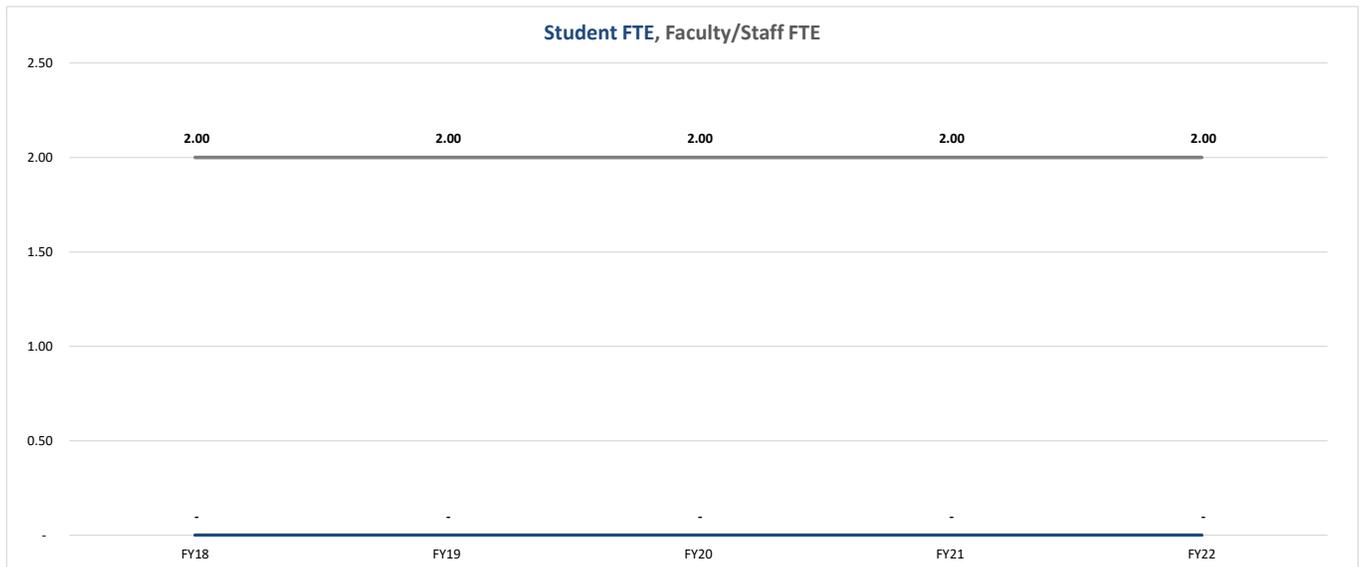
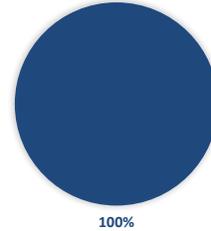
Bookstore Fund	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	#	%
FTE Summary							
Administrator	-	-	-	-	-	-	0.0%
Clerical, Executive Assistant	1.00	1.00	1.00	1.00	1.00	-	0.0%
Custodian	-	-	-	-	-	-	0.0%
Custodial Manager	-	-	-	-	-	-	0.0%
Specialist	-	-	-	-	-	-	0.0%
Instructor	-	-	-	-	-	-	0.0%
Employment Contract	1.00	1.00	1.00	1.00	1.00	-	0.0%
Total FTE	2.00	2.00	2.00	2.00	2.00	-	0.0%

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Adopted	Requested
Direct Program Revenues / (Direct Program Expenditure - Capital + Depreciation)	91.44%	105.97%	103.56%	100.93%	100.45%
Direct Program Revenues / Total Program Cost	91.44%	105.97%	103.56%	100.93%	100.45%

% OF DIRECT PROGRAM EXPENSES COVERED BY PROGRAM REVENUES - FY21



% OF PROGRAM COSTS (INCLUDING OVERHEAD) COVERED BY PROGRAM REVENUES - FY21



POST SECONDARY - FOOD SERVICE FUND

	FY21 ADOPTED BUDGET	FY22 PROPOSED BUDGET	INCREASE / (DECREASE)	% INCREASE / (DECREASE)
REVENUE:				
Tuition & Fees	-	-	-	0.0%
Other Local Rev	330,000	310,000	(20,000)	-6.1%
State	-	-	-	0.0%
Federal	-	-	-	0.0%
Transfers In	85,000	85,000	-	0.0%
TOTAL	\$ 415,000	\$ 395,000	\$ (20,000)	-4.8%
EXPENDITURES:				
Regular Salaries	78,763	85,645	6,882	8.7%
Instructor - Hourly/Adjunct	-	-	-	0.0%
Hourly Pay	65,000	65,000	-	0.0%
Early Retirement	-	-	-	0.0%
Retirement Benefits	14,229	15,865	1,636	11.5%
Insurance Benefits	19,950	26,193	6,243	31.3%
Professional Svcs	2,000	1,500	(500)	-25.0%
Property Svcs & Insurance	-	-	-	0.0%
Transportation Svcs	-	-	-	0.0%
Communication Svcs	-	-	-	0.0%
Advertising	-	-	-	0.0%
Printing	-	500	500	100.0%
Utilities	-	-	-	0.0%
Repair & Maintenance	4,500	6,000	1,500	33.3%
Supplies & Materials	215,000	195,000	(20,000)	-9.3%
Library Books	-	-	-	0.0%
Subscriptions	-	-	-	0.0%
Dues & Fees	6,000	7,000	1,000	16.7%
Miscellaneous	-	-	-	0.0%
Uncollectible Tuition/Fees	1,000	-	(1,000)	-100.0%
Depreciation	21,645	21,645	-	0.0%
Subtotal - Operating	\$ 428,087	\$ 424,348	\$ (3,739)	-0.9%
Building Improvements - Base	-	-	-	0.0%
Building Improvements - New	-	-	-	0.0%
Land Improvements	-	-	-	0.0%
Equipment	-	-	-	0.0%
Technology	-	-	-	0.0%
Subtotal - Capital	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 428,087	\$ 424,348	\$ (3,739)	-0.9%
BEGINNING RETAINED EARNINGS - BUDGET	278,000	234,136	(43,864)	-15.8%
REV - EXP, ACTUAL / PROJECTED	(30,777)	(3,277)	27,500	-89.4%
REVENUE OVER (UNDER) EXPENSE	(13,087)	(29,348)	(16,261)	124.3%
INVESTMENT IN NEW BUILDING	-	-	-	0.0%
ENDING FUND BALANCE	234,136	201,511	(32,625)	-13.9%
FTE - Employee	2.00	1.00	(1.00)	-50.0%

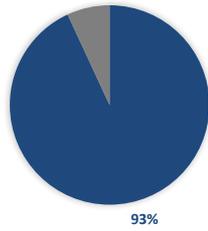
Food Service Fund

	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	\$	%
Sources							
Tuition	-	-	-	-	-	-	0.0%
Tuition - Corporate Education	-	-	-	-	-	-	0.0%
Fees	-	-	-	-	-	-	0.0%
Discipline Fee	-	-	-	-	-	-	0.0%
Sale of Goods/Services	304,034	310,024	265,099	330,000	310,000	(20,000)	-6.1%
State Sources	-	-	-	-	-	-	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
Pension Revenue (GASB 68)	9,779	-	-	-	-	-	0.0%
Other Sources	500,000	85,000	85,000	85,000	85,000	-	0.0%
Total Direct Sources	\$ 813,813	395,024	\$ 350,099	\$ 415,000	\$ 395,000	\$ (20,000)	-4.8%
(Inc.)/Dec. to Fund Balance/Retained Earnings	(403,205)	3,937	16,364	13,087	29,348	16,261	124.3%
Total Sources	\$ 410,608	398,962	\$ 366,463	\$ 428,087	\$ 424,348	\$ (3,739)	-0.9%
Expenditures							
Fulltime	\$ 59,073	45,679	\$ 74,458	\$ 78,763	\$ 85,645	\$ 6,882	8.7%
Overtime	-	-	224	-	-	-	0.0%
Hourly	-	-	-	-	-	-	0.0%
Extra Pay - Point System	-	-	-	-	-	-	0.0%
Early Retirement	-	-	-	-	-	-	0.0%
Fulltime Wages	59,073	45,679	74,683	78,763	85,645	6,882	8.7%
Instructor Hourly	-	-	-	-	-	-	0.0%
Lump Sum	-	-	-	-	-	-	0.0%
Substitute	-	-	-	-	-	-	0.0%
Other Temporary	92,218	110,765	52,001	65,000	65,000	-	0.0%
Parttime Wages	92,218	110,765	52,001	65,000	65,000	-	0.0%
Total Wages	151,291	156,444	126,684	143,763	150,645	6,882	4.8%
SDRS	3,483	2,807	4,433	4,726	5,139	413	8.7%
Pension Contribution (GASB 68)	472	-	(1,769)	-	-	-	0.0%
Social Security	11,199	11,629	8,222	9,503	10,726	1,223	12.9%
Long-Term Disability	11	-	45	47	60	13	27.7%
Worker's Compensation	-	718	6,428	1,205	7,434	6,229	516.9%
Hospital/Medical Insurance	5,663	4,226	15,930	17,707	17,707	-	0.0%
Dental Insurance	298	-	872	975	975	-	0.0%
Life Insurance	3	7	14	16	17	1	6.3%
Total Benefits	21,129	19,388	34,175	34,179	42,058	7,879	23.1%
Total Personnel	172,420	175,832	160,859	177,942	192,703	14,761	8.3%
Professional Services	6,169	6,561	1,768	2,000	1,500	(500)	-25.0%
Property Services	-	-	-	-	-	-	0.0%
Transportation/Travel	-	-	-	-	-	-	0.0%
Communication	-	-	-	-	-	-	0.0%
Advertising	-	-	-	-	-	-	0.0%
Printing/Publishing	-	-	-	-	500	500	100.0%
Utilities	-	-	-	-	-	-	0.0%
Repair & Maintenance	339	1,321	4,142	4,500	6,000	1,500	33.3%
Total Purchased Services	6,508	7,882	5,910	6,500	8,000	1,500	23.1%
Supplies	200,386	205,907	159,402	215,000	195,000	(20,000)	-9.3%
Textbooks/Reference	-	-	-	-	-	-	0.0%
Periodicals/Subscriptions	-	-	-	-	-	-	0.0%
Food	1,089	3,215	224	-	-	-	0.0%
Non-capitalized equipment	3,643	-	586	-	-	-	0.0%
Total Supplies	205,118	209,121	160,212	215,000	195,000	(20,000)	-9.3%
Building Improvements - Base	-	-	-	-	-	-	0.0%
Building Improvements - New	-	-	-	-	-	-	0.0%
Land Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Total Capital	-	-	-	-	-	-	0.0%
Dues & Fees	2,735	6,127	3,034	6,000	7,000	1,000	16.7%
Insurance	-	-	-	-	-	-	0.0%
Miscellaneous	2,181	-	14,269	1,000	-	(1,000)	-100.0%
Uncollectible Tuition/Fees	-	-	-	-	-	-	0.0%
Total Other	4,916	6,127	17,303	7,000	7,000	-	0.0%
Total Direct Program Expenditures	\$ 388,963	398,962	\$ 344,284	\$ 406,442	\$ 402,703	\$ (3,739)	-0.9%
Adjustments to Program Expenditures							
Capital Equipment >\$5,000	-	-	-	-	-	-	0.0%
Capital Improvements >\$20,000	-	-	-	-	-	-	0.0%
Depreciation	21,645	-	22,179	21,645	21,645	-	0.0%
Program Preparation Allocations:							
Business Core	-	-	-	-	-	-	0.0%
General Education	-	-	-	-	-	-	0.0%
Health Core	-	-	-	-	-	-	0.0%
Overhead Allocations:							
Academic Administration	-	-	-	-	-	-	0.0%
Administration	-	-	-	-	-	-	0.0%
Admissions/Recruitment	-	-	-	-	-	-	0.0%
Facilities/Operations	-	-	-	-	-	-	0.0%
Finance	-	-	-	-	-	-	0.0%
Information Technology/Help Desk	-	-	-	-	-	-	0.0%
Student Affairs	-	-	-	-	-	-	0.0%
Student Success/Support	-	-	-	-	-	-	0.0%
Total Adjustments	21,645	-	22,179	21,645	21,645	-	0.0%
Total Program Cost (as adjusted)	\$ 410,608	398,962	\$ 366,463	\$ 428,087	\$ 424,348	\$ (3,739)	-0.9%

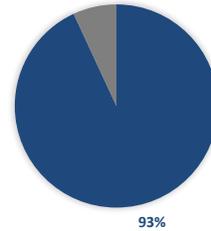
Food Service Fund	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	#	%
FTE Summary							
Administrator	-	-	-	-	-	-	0.0%
Clerical, Executive Assistant	-	-	-	-	-	-	0.0%
Custodian	-	-	-	-	-	-	0.0%
Custodial Manager	-	-	-	-	-	-	0.0%
Specialist	-	-	-	-	-	-	0.0%
Instructor	-	-	-	-	-	-	0.0%
Employment Contract	2.00	1.00	1.00	2.00	2.00	-	0.0%
Total FTE	2.00	1.00	1.00	2.00	2.00	-	0.0%

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Requested
Direct Program Revenues / (Direct Program Expenditure - Capital + Depreciation)	198.20%	99.01%	95.53%	96.94%	93.08%
Direct Program Revenues / Total Program Cost	198.20%	99.01%	95.53%	96.94%	93.08%

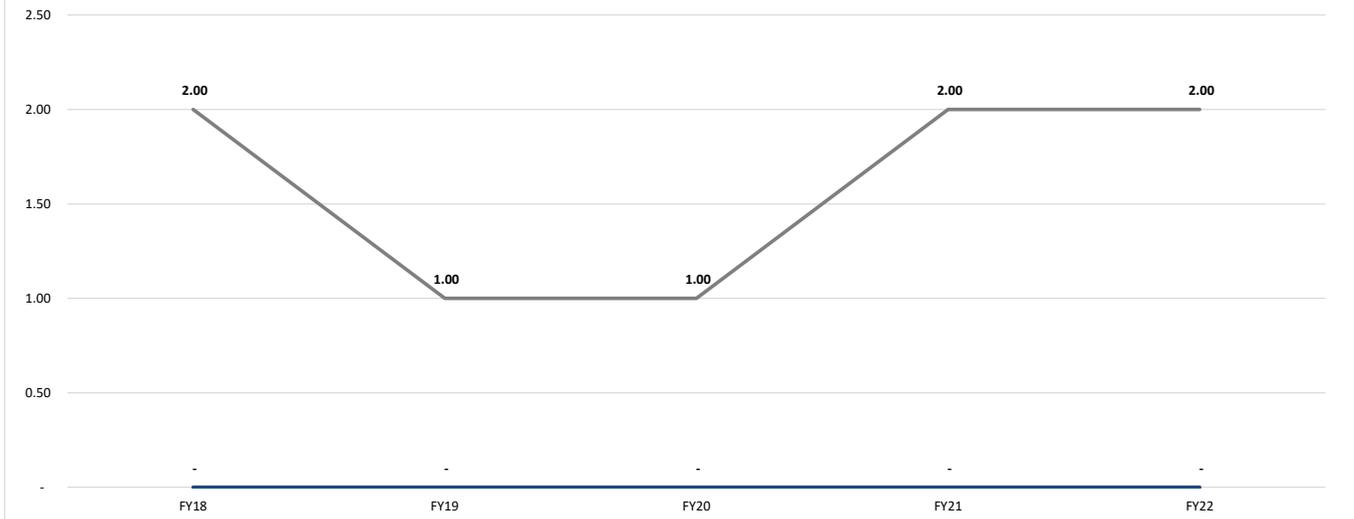
% OF DIRECT PROGRAM EXPENSES COVERED BY PROGRAM REVENUES - FY21



% OF PROGRAM COSTS (INCLUDING OVERHEAD) COVERED BY PROGRAM REVENUES - FY21



Student FTE, Faculty/Staff FTE



POST SECONDARY - CHILD CARE FUND

	FY21	FY22	INCREASE /	% INCREASE /
	ADOPTED BUDGET	PROPOSED BUDGET	(DECREASE)	(DECREASE)
REVENUE:				
Tuition & Fees	-	-	-	0.0%
Other Local Rev	289,000	289,000	-	0.0%
State	-	-	-	0.0%
Federal	-	-	-	0.0%
Transfers In	39,000	39,000	-	0.0%
TOTAL	\$ 328,000	\$ 328,000	\$ -	0.0%
EXPENDITURES:				
Regular Salaries	179,161	183,985	4,824	2.7%
Instructor - Hourly/Adjunct	-	-	-	0.0%
Hourly Pay	45,000	45,000	-	0.0%
Early Retirement	-	-	-	0.0%
Retirement Benefits	23,953	27,228	3,275	13.7%
Insurance Benefits	59,437	57,665	(1,772)	-3.0%
Professional Svcs	480	480	-	0.0%
Property Svcs & Insurance	-	-	-	0.0%
Transportation Svcs	1,000	1,000	-	0.0%
Communication Svcs	-	-	-	0.0%
Advertising	-	-	-	0.0%
Printing	-	-	-	0.0%
Utilities	-	-	-	0.0%
Repair & Maintenance	-	-	-	0.0%
Supplies & Materials	7,400	6,950	(450)	-6.1%
Library Books	-	-	-	0.0%
Subscriptions	-	-	-	0.0%
Dues & Fees	500	500	-	0.0%
Miscellaneous	-	3,000	3,000	100.0%
Uncollectible Tuition/Fees	5,000	-	(5,000)	-100.0%
Depreciation	500	-	(500)	-100.0%
Subtotal - Operating	\$ 322,431	\$ 325,808	\$ 3,377	1.0%
Building Improvements - Base	-	-	-	0.0%
Building Improvements - New	-	-	-	0.0%
Land Improvements	-	-	-	0.0%
Equipment	-	-	-	0.0%
Technology	-	-	-	0.0%
Subtotal - Capital	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 322,431	\$ 325,808	\$ 3,377	1.0%
BEGINNING RETAINED EARNINGS - BUDGET	(391)	5,683	6,074	-1553.5%
REV - EXP, ACTUAL / PROJECTED	505	(58,906)	(59,411)	-11764.6%
REVENUE OVER (UNDER) EXPENSE	5,569	2,192	(3,377)	-60.6%
INVESTMENT IN NEW BUILDING	-	-	-	0.0%
ENDING FUND BALANCE	5,683	(51,031)	(56,714)	-998.0%
FTE - Employee	6.00	6.00	-	0.0%

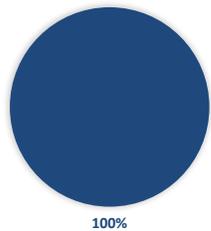
Childcare Fund

	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	\$	%
Sources							
Tuition	-	-	-	-	-	-	0.0%
Tuition - Corporate Education	-	-	-	-	-	-	0.0%
Fees	-	-	-	-	-	-	0.0%
Discipline Fee	-	-	-	-	-	-	0.0%
Sale of Goods/Services	277,609	280,140	197,358	289,000	289,000	-	0.0%
State Sources	-	-	-	-	-	-	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
Pension Revenue (GASB 68)	28,640	-	-	-	-	-	0.0%
Other Sources	-	41,722	39,000	39,000	39,000	-	0.0%
Total Direct Sources	\$ 306,249	321,861	\$ 236,358	\$ 328,000	\$ 328,000	\$ -	0.0%
(Inc.)/Dec. to Fund Balance/Retained Earnings	8,259	(17,358)	53,337	(5,569)	(2,192)	3,377	-60.6%
Total Sources	\$ 314,508	304,503	\$ 289,695	\$ 322,431	\$ 325,808	\$ 3,377	1.0%
Expenditures							
Fulltime	\$ 176,977	179,359	\$ 154,622	\$ 179,161	\$ 183,985	\$ 4,824	2.7%
Overtime	-	-	-	-	-	-	0.0%
Hourly	-	-	-	-	-	-	0.0%
Extra Pay - Point System	-	-	-	-	-	-	0.0%
Early Retirement	-	-	-	-	-	-	0.0%
Fulltime Wages	176,977	179,359	154,622	179,161	183,985	4,824	2.7%
Instructor Hourly	-	-	-	-	-	-	0.0%
Lump Sum	-	-	-	-	-	-	0.0%
Substitute	-	-	-	-	-	-	0.0%
Other Temporary	36,825	34,484	36,728	45,000	45,000	-	0.0%
Parttime Wages	36,825	34,484	36,728	45,000	45,000	-	0.0%
Total Wages	213,802	213,843	191,351	224,161	228,985	4,824	2.2%
SDRS	11,046	11,302	9,736	10,750	11,039	289	2.7%
Pension Contribution (GASB 68)	(443)	-	1,237	-	-	-	0.0%
Social Security	13,277	12,937	11,047	13,203	16,189	2,986	22.6%
Long-Term Disability	77	75	72	90	110	20	22.2%
Worker's Compensation	3,762	2,824	844	2,813	1,012	(1,801)	-64.0%
Hospital/Medical Insurance	49,096	50,683	39,973	53,174	53,174	-	0.0%
Dental Insurance	3,803	3,857	2,341	3,332	3,332	-	0.0%
Life Insurance	47	44	27	28	37	9	32.1%
Total Benefits	80,664	81,722	65,277	83,390	84,893	1,503	1.8%
Total Personnel	294,466	295,566	256,628	307,551	313,878	6,327	2.1%
Professional Services	230	-	50	480	480	-	0.0%
Property Services	-	-	-	-	-	-	0.0%
Transportation/Travel	723	283	-	1,000	1,000	-	0.0%
Communication	-	-	-	-	-	-	0.0%
Advertising	-	-	-	-	-	-	0.0%
Printing/Publishing	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Repair & Maintenance	159	107	-	-	-	-	0.0%
Total Purchased Services	1,112	390	50	1,480	1,480	-	0.0%
Supplies	5,524	6,525	7,258	7,300	6,450	(850)	-11.6%
Textbooks/Reference	-	-	-	-	-	-	0.0%
Periodicals/Subscriptions	-	-	-	-	-	-	0.0%
Food	369	316	431	100	500	400	400.0%
Non-capitalized equipment	-	-	-	-	-	-	0.0%
Total Supplies	5,893	6,841	7,689	7,400	6,950	(450)	-6.1%
Building Improvements - Base	-	-	-	-	-	-	0.0%
Building Improvements - New	-	-	-	-	-	-	0.0%
Land Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Total Capital	-	-	-	-	-	-	0.0%
Dues & Fees	592	28	193	500	500	-	0.0%
Insurance	-	-	-	-	-	-	0.0%
Miscellaneous	11,959	1,679	24,792	5,000	3,000	(2,000)	-40.0%
Uncollectible Tuition/Fees	-	-	-	-	-	-	0.0%
Total Other	12,551	1,707	24,985	5,500	3,500	(2,000)	-36.4%
Total Direct Program Expenditures	\$ 314,022	304,503	\$ 289,352	\$ 321,931	\$ 325,808	\$ 3,877	1.2%
Adjustments to Program Expenditures							
Capital Equipment >\$5,000	-	-	-	-	-	-	0.0%
Capital Improvements >\$20,000	-	-	-	-	-	-	0.0%
Depreciation	486	-	343	500	-	(500)	-100.0%
Program Preparation Allocations:							
Business Core	-	-	-	-	-	-	0.0%
General Education	-	-	-	-	-	-	0.0%
Health Core	-	-	-	-	-	-	0.0%
Overhead Allocations:							
Academic Administration	-	-	-	-	-	-	0.0%
Administration	-	-	-	-	-	-	0.0%
Admissions/Recruitment	-	-	-	-	-	-	0.0%
Facilities/Operations	-	-	-	-	-	-	0.0%
Finance	-	-	-	-	-	-	0.0%
Information Technology/Help Desk	-	-	-	-	-	-	0.0%
Student Affairs	-	-	-	-	-	-	0.0%
Student Success/Support	-	-	-	-	-	-	0.0%
Total Adjustments	486	-	343	500	-	(500)	-100.0%
Total Program Cost (as adjusted)	\$ 314,508	\$ 304,503	\$ 289,695	\$ 322,431	\$ 325,808	\$ 3,377	1.0%

Childcare Fund	2018	2019	2020	2021	2022	Difference	
	Actual	Actual	Actual	Adopted	Requested	#	%
FTE Summary							
Administrator	-	-	-	-	-	-	0.0%
Clerical, Executive Assistant	-	-	-	-	-	-	0.0%
Custodian	-	-	-	-	-	-	0.0%
Custodial Manager	-	-	-	-	-	-	0.0%
Specialist	-	-	-	-	-	-	0.0%
Instructor	-	-	-	-	-	-	0.0%
Employment Contract	6.00	6.00	6.00	6.00	6.00	-	0.0%
Total FTE	6.00	6.00	6.00	6.00	6.00	-	0.0%

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Requested
Direct Program Revenues / (Direct Program Expenditure - Capital + Depreciation)	97.37%	105.70%	81.59%	101.73%	100.67%
Direct Program Revenues / Total Program Cost	97.37%	105.70%	81.59%	101.73%	100.67%

% OF DIRECT PROGRAM EXPENSES COVERED BY PROGRAM REVENUES - FY21



% OF PROGRAM COSTS (INCLUDING OVERHEAD) COVERED BY PROGRAM REVENUES - FY21

