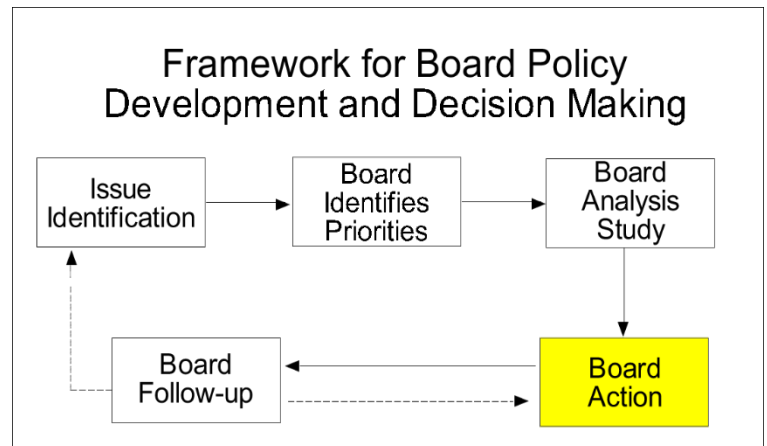


Iowa State Board of Education

Executive Summary

May 8, 2025



Agenda Item: Fiscal Year 2026 Certified Budget Approval - Kirkwood Community College

State Board Priority: Goal 4

State Board Role/Authority: Iowa Code Chapter 260C.17

Presenter(s): Amy Gieseke, Chief
Bureau of Community Colleges

Kristie Fisher, President
Kirkwood Community College

Casey Dunning, Vice President – Finance, Chief
Financial Officer
Kirkwood Community College

Attachment(s): Two

Recommendation: It is recommended that the State Board approve the Kirkwood Community College Fiscal Year 26 Certified Budget Report as provided.

Background: The State Board has statutory responsibility for approval of the community college certified budgets. The annual certified budget report is prepared by the Department of Education each year, along with staff from the colleges, in an effort to provide the State Board with background information necessary to review and approve these budgets.

Kirkwood Community College (KCC) FY26 Certified Budget Report Summary

President: Kristie Fisher
Chief Financial Officer Name: Casey Dunning
Administrative Center: Cedar Rapids
Total Number of Campuses/Locations: 23

- Campuses: 1
- Additional locations/centers: 7
- High school locations: 15

Area Number: 10
Year Established: 1966
Total Number of Employees: 2,116 (933 full-time)
Counties Served: 7
School Districts Served: 44
FY25 State General Aid (SGA): \$36,302,120

2023-2024 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	16,939	Noncredit Student Enrollment	28,796
Average Age, Years	21.4	Average Age, Years	36.3
Percent Enrolled Full-Time	21.0%	Average Contact Hours/Student	26.2
Percent Enrolled Part-Time	79.0%	Career and Technical Education (CTE)	15,797
Average Credits/Student/Year	13.7	Percent Enrolled in CTE	55.0%
Percent Enrolled Career and Technical Education (CTE)	34.1%	Adult Basic Education (ABE)	2,019
Percent Enrolled Other (A&S, AGS No Program of Study)	65.9%	Percent Enrolled in ABE	7.0%
Percent Concurrent Enrollment	37.3%	Percent Enrolled Other	38%
Tuition and Fees, Average/Credit	\$210	Noncredit Outcomes	
Pell Award Recipients	3,605	Employed 1st Year After Training	93.0%
Average Pell Award per Student	\$4,131	Employed in Iowa	98.9%
Credit Outcomes		Median Wages Before Training	\$30,568
Conferred Associate Degrees	1,650	Median Wages After Training	\$35,492
Conferred Diplomas/Certificates	636	Transferred to Credit Education	34.6%

Credit Program Completions

Program	Completions
Associate of Arts and Associate of Science (2019-2023)	3745
Career and Technical Education Program Completions: Top Ten (2018-2022)	
Registered Nursing/Registered Nurse	604
Licensed Practical/Vocational Nurse Training	582
Business Administration and Management, General	503
Electromechanical/Electromechanical Engineering Technology/Technician	225
Medical/Clinical Assistant	217
Dental Assisting/Assistant	176
Computer Programming, Specific Applications	176
Automobile/Automotive Mechanics Technology/Technician	153
Hotel/Motel Administration/Management	140
Surgical Technology/Technologist	124

College Best Practice Highlight

In June of 2024, Kirkwood Community College finalized its Climate Action Plan, a comprehensive approach to addressing climate resilience through targeted strategies and measurable goals. The plan acknowledges the urgent climate challenges facing Eastern Iowa, while establishing a clear target of net-zero emissions by 2040 and other resilience strategies.

FY26 Certified Budget Summary

The “published budgets” (or “certified budgets”) contain the “best” estimate of revenues and expenditures, many of which are unknown at the time of the budget development. Specifically, state general aid, tuition and fees and salary/benefits may remain undetermined.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), Restricted General Fund (Fund 2), the Plant Fund (Fund 7) and the Bond and Interest Fund (Fund 7). For comparative purposes, the FY25 re-estimated budget and the FY24 actual budget numbers are included as well.

Resources	General Funds FY 2025/2026 Budget	Plant Funds FY 2025/2026 Budget	Bonds & Interest Funds FY 2025/ 2026 Budget	Total of All Funds FY 2025/2026 Budget	FY 2024/2025 Re-Estimate	FY 2023/ 2024 Audited Actual
Total Resources	163,356,502	6,311,183	11,951,900	181,619,585	180,881,686	181,746,809
Total Expenditures	160,620,209	9,077,250	11,951,900	181,649,359	182,928,555	168,221,313
Net Resources minus Expenditures	2,736,293	-2,766,067	0	-29,774	-2,046,869	13,525,496
Beginning Fund Balance	39,668,752	15,884,348	1,204,174	56,757,274	58,804,143	45,278,647
Ending Fund Balance	42,405,045	13,118,281	1,204,174	56,727,500	56,757,274	58,804,143

Department's Recommendation

The Department recommends approval of the certified fiscal year 2026 budget as submitted as statutorily compliant with Iowa Code Section 260C.17.

May 8, 2025

Kirkwood Community College (KCC) FY26 Certified Budget Report



State of Iowa
Department of Education
Grimes State Office Building
400 E. 14th Street
Des Moines, IA 50319-0146

State Board of Education

Brooke Axiotis, *Des Moines*
Cindy Dietz, *Cedar Rapids*
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Administration

McKenzie Snow, Director and Executive
Officer of the State Board of Education

Division of Higher Education Bureau of Community Colleges

Amy Gieseke, Bureau Chief
Kayli Sampson, Administrative Consultant Policy and Finance

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Executive Summary

The Iowa Department of Education (Department), Bureau of Community Colleges annually prepares Iowa Community College Certified Budget Reports. These reports provide information to assist the Iowa State Board of Education (State Board) members in their role as outlined in Iowa Code chapter 260C.17, as follows:

“The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the community college. The board shall further designate the amounts, which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached to it. Any unapproved budget shall be resubmitted to the state board for final approval.”

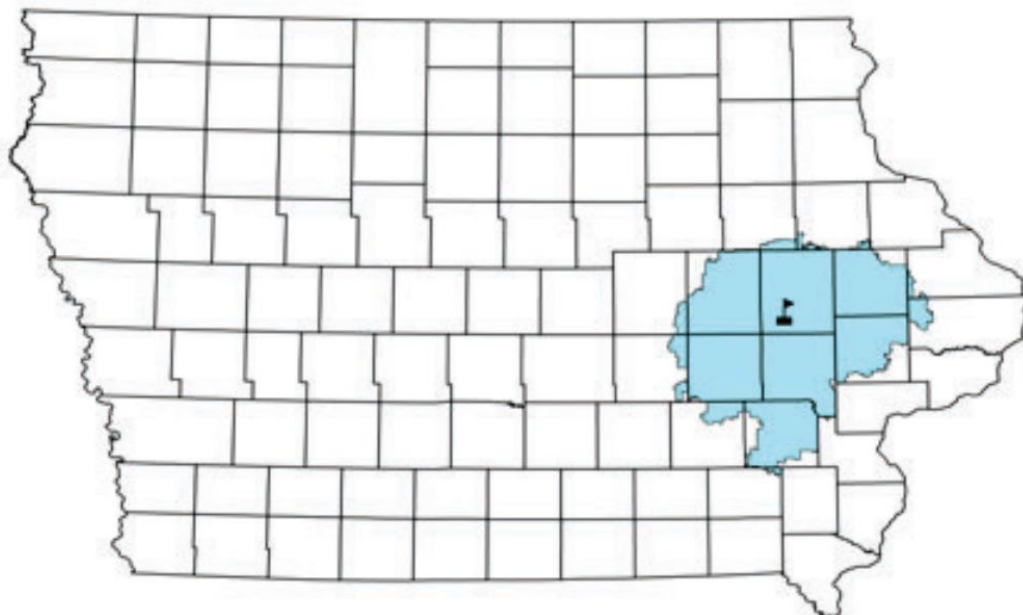
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Community college staff demonstrated their best attempts at preparing the following budget estimates for next year.

Report Overview

The report contains information relating to college location, tuition and fees, those served by the college, programs offered by the college, information on college faculty and staff, and certified budget information as provided by the community college.

College Location

Counties served: Benton, Black Hawk, Buchanan, Cedar, Clinton, Delaware, Dubuque, Iowa, Jackson, Jefferson, Johnson, Jones, Keokuk, Linn, Louisa, Poweshiek, Tama, Washington



College Finances

An overview of tuition and fees for the 2024 and 2025 academic years, total revenue and expenditures is provided below.

Table 1.1: In-State (Resident) Tuition and Fees

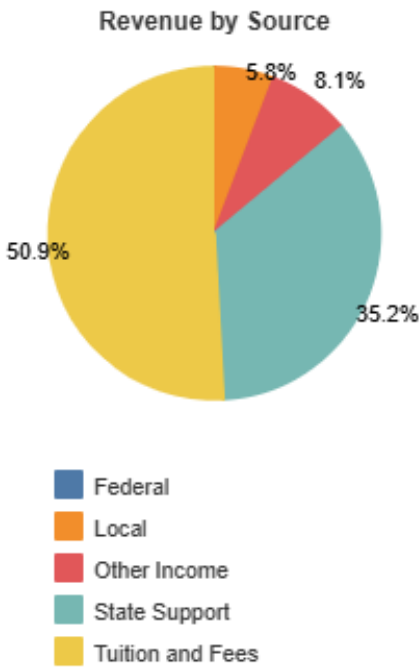
Tuition and Fees	FY24 Actual	FY25 Actual	Change
Resident Tuition	\$210	\$217	
Fees	\$0	\$0	
Cost of Enrollment	\$210	\$217	\$7 (3.3%)

Table 1.2: Out-of-State (Non-Resident) Tuition and Fees

Tuition and Fees	FY24 Actual	FY25 Actual	Change
Non-Resident Tuition	\$281	\$290	
Fees	\$0	\$0	
Cost of Enrollment	\$281	\$290	\$9 (3.2%)

Total Revenue FY24

Total Revenue
\$102,365,759
Previous Year: ▼ -9.9%
Five-Year Average Change: ▲ 3.1%



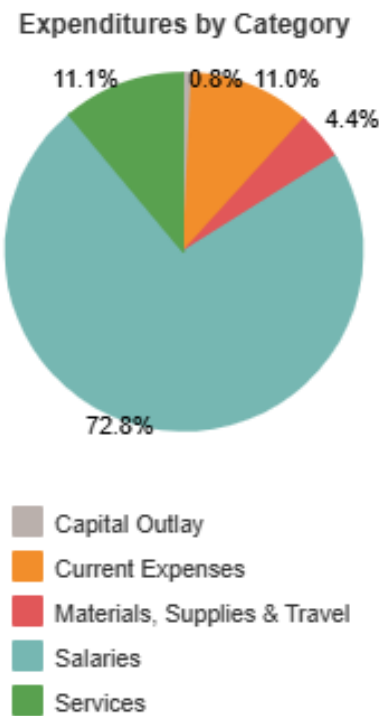
Total Expenditures FY24

Total Expenditures

\$100,688,748

Previous Year: ▼ -23.8%

Five-Year Average Change: ▲ 3.9%



Students

Information regarding credit and non-credit student enrollment is provided below.

Table 1.3: 2024 Credit student enrollment

Students	FY24 Actual
Credit student enrollment	16,939
Full-time students	21.0%
Part-time students	79.0%
Concurrent enrollment	37.3%
Career and Technical Education (CTE)	34.1%
Pell Recipients	3,605

Table 1.4: 2024 Noncredit student enrollment

Students	FY24 Actual
Noncredit student enrollment	28,796
Career and Technical Education (CTE)	15,797
Enrolled in CTE	55.0%
Adult Basic Education (ABE)	7.0%
Transferred to credit education	34.6%

Programs

Credit programs provided by Iowa's 15 community colleges fall under two general categories: arts and sciences (A&S) and career and technical education (CTE). The A&S programs are college parallel (transfer) programs of study designed to provide a strong general education component to satisfy the first two years of liberal arts and science requirements for a bachelor's degree. In accordance with Iowa Code, A&S programs consist of 60 to 64 credit hours and culminate in an Associate of Arts (AA) or an Associate of Science (AS) degree, the latter consisting of at least 20 math and science credits. These degrees are intended to prepare students to transfer into four-year colleges or universities with junior standing.

Noncredit programs consist of a variety of instructional offerings, including personal and academic basic development, workforce preparation skill development, technical courses directly related to specific industry-based work opportunities, continuing education for recertification and licensure and courses to pursue special interests.

Table 1.5: Top Ten CTE Programs by Completion

Program	Years	Completions	Median Annual Wages
Registered Nursing/Registered Nurse	2018-2022	604	\$68,204
Licensed Practical/Vocational Nurse Training	2018-2022	582	\$53,030
Business Administration and Management, General	2018-2022	503	\$41,863
Electromechanical Tech./Electro. Engineering Tech.	2018-2022	225	\$47,383
Medical/Clinical Assistant	2018-2022	217	\$37,490
Dental Assisting/Assistant	2018-2022	176	\$37,238
Computer Programming, Specific Applications	2018-2022	163	\$53,166
Automobile/Automotive Mechanics Technology/Technician	2018-2022	153	\$33,952
Hotel/Motel Administration/Management	2018-2022	140	\$29,084
Surgical Technology/Technologist	2018-2022	124	\$48,982

Faculty and Staff

Information about the college's organizational structure, including specific positions, is provided below.

Organizational Structure

KIRKWOOD COMMUNITY COLLEGE - LEADERSHIP TEAM - ORGANIZATIONAL CHART 2024-25	
Kristie L. Fisher, President Jasmine Almasyed, Vice President, Continuing Education and Training Services Jennifer Bradley, Vice President, Academic Affairs Casey Dunning, Vice President, Finance and Chief Financial Officer Wes Fowler, Vice President, Human Resources and Institutional Effectiveness Troy McCullen, Vice President, Operations Jon Neff, Vice President, Technology Services Melissa Payne, Vice President, Student Services Jody Peltier, Vice President, Advancement Peg Sprongler, Executive Assistant and Board Secretary	Continuing Education and Training Services Jasmine Almasyed, Vice President, Continuing Education and Training Services Carla Andorf, Dean, Workforce Services Stephanie Hasaki, Manager, Secondary & ESL Programs Joe Merino, Senior Manager, Operations Char Kampman, Senior Director, Corporate Training Tyler McCarville, Senior Manager, Job Training Programs Michael Wampler, Regional Director, Small Business Development Center Tim McMillan, Senior Director, Operations Megan Newman, Operations Manager Emily Logan, Dean, Programming Kim Fendelman, Senior Manager Katie Lyman, Dean, Health Occupations and Medical Simulation Center Jacklyn Gillen, Manager Doris Nyaga, Director, Grants Development
Academic Affairs Jennifer Bradley, Vice President, Academic Affairs Dave Hunt, Executive Director of Operations Judy Stoffel, Director - Guided Pathways Dawn Wood, Dean, Global Learning Derek Benesh, Associate Dean, Global Learning Kristy Black, Executive Dean, K-12 Pathways Jon Wahl, Director, Kirkwood Regional Center at the Univ. of Iowa Mindy Thornton, Director, Regional Center Linn County Kasey Keeling, Director, Operations, Benton & Iowa County Centers Tera Pickens, Director, Regional Center Washington County Craig Stadtmueller, Director, Regional Center Jones County Kristine Bullock, Director, The Workplace Learning Connection Dianne Gregory, Dean, Academic Innovation, Strategy & Design & Testing Services Cassie Adams, Associate Vice President, Academic Affairs Molly Schwarz, Director-Academic Advising Bradley Kinsinger, Dean, Agricultural Sciences & Hospitality Arts Ashley Krollier, Associate Dean, Agricultural Sciences Joe Greenhouse, Dean, Industrial Technology Victoria Dobler, Associate Dean-Industrial Technology Nicky Cline, Dean, Allied Health Laura Green, Associate Dean-Allied Health Tamara Alt, Dean, Business & Information Technology Sarah Mathewy, Associate Dean, Business & Info. Technology VACANT, Dean, Nursing Kara Sorenson, Associate Dean, Arts/Humanities Jennifer Cunningham, Dean, Arts/Humanities Bryant Manning, Associate Dean, Arts/Humanities Marlene Glorner, Dean, Communication, English, and Media & Library and Learning Commons Carolyn Gonzalez, Associate Dean, Communication, English, and Media Wendy Jamison, Dean, Mathematics/Science Jana Fowler, Associate Dean, Mathematics/Science Amanda Humphrey, Dean, Social Sciences Angela Ellis, Associate Dean, Social Sciences	Facilities and Public Safety/Operations Troy McCullen, Vice President, Operations Facilities and Public Safety David Heller, Director, Public Safety & Emergency Mgmt Jim Bayne, Senior Director, Custodial Services Colby Dye, Senior Director, Maintenance and Automation Monica Davis, Architect, Construction & Facilities Planning Brett Elens, Director, Grounds Maintenance Cale Lowener, Facilities Operations Manager JoAnne Bruns, Finance Manager Enterprise Services Jackie Bohr, Executive Director, The Hotel at Kirkwood Lee Ann Grimley, Manager, Retail Operations Renee Price, Manager, Iowa Equestrian Center Financial Casey Dunning, Vice President, Finance and Chief Financial Officer VACANT, Senior Director, Finance Darrelle Pickering, Senior Director, Finance Sarah Schlotzberger, Senior Director, Finance Jason Mittermaier, Manager, Risk Foundation/Advancement Jody Peltier, Vice President, Advancement Judy Davidson, Director, Advancement Dennis Green, Director, KICK-FM
Human Resources and Institutional Effectiveness Wes Fowler, Vice President, Human Resources and Institutional Effectiveness Human Resources Sarah Brown, Director-Human Resources Linda Avera, Manager-Payroll and Benefits Chris King, Manager, Learning and Development Institutional Effectiveness Curt Jensen, Senior Director, Institutional Research/Data Governance Jen Hughes, Manager, Compliance Reporting Megan Thole, Senior Director of Institutional Planning and ALG	
Student Services Melissa Payne, Vice President, Student Services Nick Borders, Director of Student Services Bobbi Miller, Dean of Students Seth Vander Tug, Director, Student Life and Student Center Malika Wright, Director, Student Equity, Inclusion and Support Kaveri Hansen, Executive Director, Communications and Marketing Justin Hoover, Director, Media Relations and Communications Tierney Kethmann, Associate Director-Marketing Matt Feltius, Senior Director, Financial Aid Nick Kethmann, Director of Admissions Katie Tanner, Registrar Todd Rima, Director, Athletics	
Technology Services Jon Neff, Vice President, Technology Services Craig Merick, Executive Director, Technology Infrastructure Mark Zuber, Senior Manager Ryan Selzer, Manager Sara Swanson, Executive Director, Applications Support and Development Melinda Higgins, Director - Reporting Services Justin Thomsen, Senior Director, Technology Projects	

Table 2.1: College Administration

Chief executive officer and the cabinet and/or administrative team.

College Administration	FY24 Actual
Full-time Administrative	13
Part-time Administrative	0
Temp Administrative	0
Adjunct Administrative	0
Total College Administration	13

Table 2.2: Credit Faculty

Personnel involved in direct instructional (for credit course) contact with students, including counselors, librarians, and tutors, if the principal activity (50% or more their time) is instructional.

Faculty	FY24 Actual
Full-time Faculty	245
Part-time Faculty	97
Temp Faculty	20
Adjunct Faculty	568
Total Faculty	930

Table 2.3: Noncredit Faculty

Personnel involved in full-time direct instructional (for non-credit course) contact with students.

Noncredit Faculty	FY24 Actual
Full-time Noncredit Faculty	12
Part-time Noncredit Faculty	0
Temp Noncredit Faculty	0
Adjunct Noncredit Faculty	0
Total Noncredit Faculty	12

Table 2.4: Professional Staff

Persons employed for the primary purpose of performing academic support, student services, and institutional support activities. Includes all data processing staff (non-data entry), media support staff, and business office personnel.

Professional Staff	FY24 Actual
Full-time Professional Staff	427
Part-time Professional Staff	61
Temp Professional Staff	18
Adjunct Professional Staff	0
Total Professional Staff	506

Table 2.5: Clerical Staff

Persons whose assignments are typically associated with clerical activities and/or specifically secretarial in nature. Include personnel who are responsible for internal and external communications, recording and retrieving data (other than computer programmers), and/or information and other paperwork required in an office.

Clerical Staff	FY24 Actual
Full-time Clerical	80
Part-time Clerical	170
Temp Clerical	5
Adjunct Clerical	0
Total Clerical Staff	255

Table 2.6: Service Staff

Include maintenance and repair staff, machine operators, vehicle drivers, and security.

Professional Staff	FY24 Actual
Full-time Service Staff	156
Part-time Service Staff	360
Temp Service Staff	85
Adjunct Service Staff	0
Total Service Staff	601

Fiscal Detail

Table 3.1: KCC Adopted Budget and Certification of Community College Taxes

ESTIMATED TAX LEVIES COMPLETED BY THE COMMUNITY COLLEGE Tax Levies Adopted		Estimated Dollars Necessary to be Raised By Property Tax AND Utility Replacement Tax	Approved Tax Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Unrestricted General	1	6,311,183	0.20250	6,185,561	125,622
Restricted General	2				
Unemployment Compensation	3	20,000	0.00064	19,549	451
Tort Liability	4	471,824	0.01514	462,466	9,358
Insurance	5	15,997,232	0.51329	15,678,946	318,286
Early Retirement	6	4,876,293	0.15646	4,779,224	97,069
Equipment Replacement	7	2,804,970	0.09000	2,749,138	55,832
Cash Reserve	8				
Standby	9				
Total General Funds	10	30,481,502	0.97803	29,874,884	606,618
Plant Funds	11	6,311,183	0.20250	6,185,561	125,622
Bonds & Interest Funds	12	8,374,650	0.24947	8,219,773	154,877
Grand Total - All Funds	13	45,167,335	1.43000	44,280,218	887,117

Taxable Valuation	WITH Gas & Electric Utilities	31,166,334,211	WITHOUT Gas & Electric	30,545,980,191
Tax Increment Valuation	WITH Gas & Electric Utilities	2,402,965,293	WITHOUT Gas & Electric	2,402,962,293
Debt Service Valuation	WITH Gas & Electric Utilities	33,569,299,504	WITHOUT Gas & Electric	32,948,945,484

Table 3.2: KCC Long Term Debt - Fiscal Year July 1, 2025 – June 30, 2026

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due (C)	Original Interest Due (D)	Subtotal Original Obligation Due (C) + (D) = (E)	Bond Administration Costs (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interest Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E) + (F) - (G) - (H) - (I) = (J)
1	Bonds Payable 2017	5,515,000	2,050,000	151,000	2,201,000					2,201,000
2	Bonds Payable 2018	9,770,000	0	112,500	112,500					112,500
3	Bonds Payable 2019	28,440,000	0	373,650	373,650					373,650
4	Bonds Payable 2020C	36,530,000	3,395,000	1,280,000	4,675,000					4,675,000
5	Bonds Payable 2021A	8,325,000	1,000,000	12,500	1,012,500					1,012,500
Totals		88,580,000	6,445,000	1,929,650	8,374,650	0	0	0	0	8,374,650

Table 3.3: KCC Supplemental Detail Resources– Actual FY 2023/2024

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	5,984,614		76,291	412,264	15,407,576	3,046,042	2,658,494			5,981,614	8,223,142	41,787,037
Utility Replacement Tax	2												0
400-409 Student Fees	3	1,724,891											1,724,891
410-414 Tuition	4	50,347,474											50,347,474
421-424 State Aid	5	35,755,303											35,755,303
429 Other State Aid	6	541,355	7,049,697										7,591,052
430-449 Federal Aid	7	68,410	6,502,598										6,571,008
450-469 Sales-Service	8	1,269,891	13,611										1,283,502
470-499 Other	9	1,647,865	13,395,006								11,522,657		26,565,528
480 Proceeds from Certificates	10		6,621,316									3,499,698	10,121,014
Total Resources	11	97,336,803	33,582,228	76,291	412,264	15,407,576	3,046,042	2,658,494	0	0	17,504,271	11,722,840	181,746,809
Beginning Fund Balance	12	31,934,012	5,066,059	378,205	227,429	1,582,479	-3,759,990	404,190			8,242,089	1,204,174	45,278,647

Table 3.4: KCC Supplemental Detail Expenditures– Actual FY 2023/2024

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	24,074,913	487,503										24,562,416
2000 Vocational and Technical	2	19,533,279	3,090,519										22,643,798
3000 Adult Education	3	6,919,461	3,096,334										10,015,795
4000 Cooperative Programs/Services	4	3,624,288	6,316,875										9,991,163
5000 Administration	5	4,713,306	436,776	49,454	378,514	14,994,906	4,296,028	1,983,428					26,852,412
6000 Student Services	6	7,497,402	2,929,381										10,426,783
7000 Learning Resources	7	1,049,491	974,623										2,024,114
8000 Physical Plant	8	9,733,078	4,152,733								4,315,445		18,201,256
9000 General Institution	9	18,359,694	9,921,344								3,499,698	11,722,840	43,503,576
Total Expenditures	10	95,574,912	31,406,088	49,454	378,514	14,994,906	4,296,028	1,983,428	0	0	7,815,143	11,722,840	168,221,313
Ending Fund Balance	11	33,695,903	7,242,199	405,042	261,179	1,995,149	-5,009,976	1,079,256	0	0	17,931,217	1,204,174	58,804,143

Table 3.5: KCC Supplemental Detail Resources– Re-Estimated FY 2024/2025

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	5,950,634		19,689	407,876	15,659,717	2,938,585	2,644,726		0	5,950,634	8,022,660	41,594,521
Utility Replacement Tax	2	124,422		311	8,524	327,432	61,415	55,299		0	124,422	155,415	857,240
400-409 Student Fees	3	1,716,000											1,716,000
410-414 Tuition	4	52,265,000											52,265,000
421-424 State Aid	5	36,324,000											36,324,000
429 Other State Aid	6	431,000	6,500,000										6,931,000
430-449 Federal Aid	7	72,000	6,500,000										6,572,000
450-469 Sales-Service	8	1,150,000	20,000										1,170,000
470-499 Other	9	1,000,000	16,980,000								5,250,000		23,230,000
480 Proceeds from Certificates	10		6,000,000									4,221,925	10,221.925
Total Resources	11	99,033,056	36,000,000	20,000	416,400	15,987,149	3,000,000	2,700,025	0	0	11,325,056	12,400,000	180,881,686
Beginning Fund Balance	12	33,695,903	7,242,199	405,042	261,179	1,995,149	-5,009,976	1,079,256	0	0	17,931,217	1,204,174	58,804,143

Table 3.6: KCC Supplemental Detail Expenditures– Re-Estimated FY 2024/2025

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest funds	Total
1000 Liberal Arts and Sciences	1	24,950,000	445,000										25,395,000
2000 Vocational and Technical	2	20,283,056	3,226,000										23,509,056
3000 Adult Education	3	7,170,000	3,523,000										10,693,000
4000 Cooperative Programs/Services	4	3,800,000	7,640,000										11,440,000
5000 Administration	5	4,880,000	755,000	20,000	416,000	15,987,149	3,000,000	2,700,025					27,758,574
6000 Student Services	6	7,750,000	3,762,000										11,512,000
7000 Learning Resources	7	1,100,000	1,063,000										2,163,000
8000 Physical Plant	8	10,100,000	5,391,000								9,150,000		24,641,000
9000 General Institution	9	19,000,000	10,195,000								4,221,925	12,400,000	45,816,925
Total Expenditures	10	99,033,056	36,000,000	20,000	416,400	15,987,149	3,000,000	2,700,025	0	0	13,371,925	12,400,000	182,928,555
Ending Fund Balance	11	33,695,903	7,242,199	405,042	26,179	1,995,149	-5,009,976	1,079,256	0	0	15,884,348	1,204,174	56,757,274

Table 3.7: KCC Supplemental Detail Resources– Fiscal Year July 1, 2025 – June 30, 2026

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	6,185,651		19,549	462,466	15,678,946	4,779,224	2,749,224		0	6,185,561	8,219,773	44,280,218
Utility Replacement Tax	2	125,622		451	9,358	318,286	97,069	55,832		0	125,622	154,877	887,117
400-409 Student Fees	3	1,885,000											1,885,000
410-414 Tuition	4	53,280,000											53,280,000
421-424 State Aid	5	36,725,000											36,725,000
429 Other State Aid	6	440,000	6,500,000										6,940,000
430-449 Federal Aid	7	70,000	6,000,000										6,070,000
450-469 Sales-Service	8	1,750,000	20,000										1,770,000
470-499 Other	9	2,725,000	15,480,000										18,205,000
480 Proceeds from Certificates	10	0	8,000,000									3,577,250	11,577,250
Total Resources	11	103,186,183	36,000,000	20,000	471,824	15,997,232	4,876,293	2,804,970	0	0	6,311,183	11,951,900	181,619,585
Beginning Fund Balance	12	33,695,903	7,242,199	405,042	261,179	1,995,149	-5,009,976	1,079,256	0	0	15,884,348	1204,174	56,757,274

Table 3.8: KCC Supplemental Detail Expenditures– Fiscal Year July 1, 2025 – June 30, 2026

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	26,000,000	560,000										26,560,000
2000 Vocational and Technical	2	21,100,000	3,540,000										24,640,000
3000 Adult Education	3	7,475,000	3,550,000										11,025,000
4000 Cooperative Programs/Services	4	4,000,000	7,240,000										11,240,000
5000 Administration	5	5,086,183	500,000	60,000	471,824	15,997,232	2,100,000	2,804,970					27,020,209
6000 Student Services	6	8,100,000	3,360,000										11,460,000
7000 Learning Resources	7	1,125,000	1,120,000										2,245,000
8000 Physical Plant	8	10,500,000	4,760,000								5,500,000		20,760,000
9000 General Institution	9	19,800,000	11,370,000								3,577,250	11,951,900	46,699,150
Total Expenditures	10	103,186,183	36,000,000	60,000	471,824	15,997,232	2,100,000	2,804,970	0	0	9,077,250	11,951,900	181,649,359
Ending Fund Balance	11	33,695,903	7,242,199	365,042	261,179	1,995,149	-2,233,683	1,079,256	0	0	13,118,281	1,204,174	56,727,500

Table 3.9: KCC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2025 – June 30, 2026

Resources:		General Funds FY 2025/2026 Budget	Plant Funds FY 2025/2026 Budget	Bonds & Interest Funds FY 2025/2026 Budget	Total of All Funds FY 2025/2026 Budget	FY 2024/2025 Re-Estimated Budget	FY 2023/2024 Audited Actual
Taxes Levied on Property	1	29,874,884	6,185,561	8,219,773	44,280,218	41,594,521	41,787,037
Utility Replacement Tax	2	606,618	125,622	154,877	887,117	857,240	0
Student Fees	3	1,885,000	0	0	1,885,000	1,716,000	1,724,891
Tuition	4	53,280,000	0	0	53,280,000	52,265,000	50,347,474
State Aid	5	36,725,000	0		36,725,000	36,324,000	35,755,303
Other State Aid	6	6,940,000	0	0	6,940,000	6,931,000	7,591,052
Federal Aid	7	6,070,000	0	0	6,070,000	6,572,000	6,571,008
Sales-Service	8	1,770,000	0	0	1,770,000	1,170,000	1,283,502
Other	9	18,205,000	0	0	18,205,000	23,230,000	26,565,528
Proceeds from Certificates	10	8,000,000	0	3,577,250	11,577,250	10,221,925	10,121,014
Total Resources	11	163,356,502	6,311,183	11,951,900	181,619,585	180,881,686	181,746,809
Expenditures:							
Liberal Arts and Sciences	12	26,560,000	0	0	26,560,000	25,395,000	24,562,416
Vocational and Technical	13	24,640,000	0	0	24,640,000	23,509,056	22,643,798
Adult Education	14	11,025,000	0	0	11,025,000	10,693,000	10,015,795
Cooperative Programs/Services	15	11,240,000	0	0	11,240,000	11,440,000	9,991,163
Administration	16	27,020,209	0	0	27,020,209	27,758,574	26,852,412
Student Services	17	11,460,000	0	0	11,460,000	11,512,000	10,426,783
Learning Resources	18	2,245,000	0	0	2,245,000	2,163,000	2,024,114
Physical Plant	19	15,260,000	5,500,000	0	20,760,000	24,641,000	18,201,256
General Institution	20	31,170,000	3,577,250	11,951,900	46,699,150	45,816,925	43,503,576
Total Expenditures	21	160,620,209	9,077,250	11,951,900	181,649,359	182,928,555	168,221,313
Net Resources minus Expenditures	22	2,736,293	-2,766,067	0	-29,774	-2,046,869	13,525,496
Beginning Fund Balance	23	39,668,752	15,884,348	1,204,174	56,757,274	28,804,143	45,278,647
Ending Fund Balance	24	42,405,045	13,118,281	1,204,174	56,727,500	56,757,274	58,804,143

College Highlight for AY25-26

Please provide a description of a good practice you've recently implemented that you think has applicability statewide.

In June of 2024, Kirkwood Community College finalized its Climate Action Plan, a comprehensive approach to addressing climate resilience through targeted strategies and measurable goals. The plan acknowledges the urgent climate challenges facing Eastern Iowa, while establishing a clear target of net-zero emissions by 2040 and other resilience strategies.

The participatory process utilized by Kirkwood in the development of this plan fostered the creation of a thoughtful and comprehensive framework that has garnered widespread support across the campus. Major elements of the process include: 5 strategic planning workshops, 3 net zero pathway workshops, interviews with campus experts, and a dedicated core team.

Since completing the Climate Action Plan, Kirkwood has made a number of significant steps forward in implementing the plan, including:

- Creation of a Land Management Council responsible for reporting out annually on land management practices, measuring different land use types across campus, and reviewing and approving land use initiatives
- Right sizing the campus's longterm renewable energy strategy
- Taking steps to become a Point of Resilience in Linn County, Iowa
- Engaging a cross-departmental committee of over one dozen staff and faculty monthly in planning implementation steps moving forward

Major Strategic Priorities for AY25-26

Please provide a list of some of the college's major strategic priorities for AY 25-26 (as example, breaking ground on a new building; selling an underutilized building; refurbishing to align space to new, in-demand CTE program, starting a new academic program; winding down a low-enrollment program, etc.)

1. **East Hall** is a newly acquired facility that will serve as the central hub for Kirkwood's Adult Basic Education, Continuing Education and workforce development programs. This co-location with IowaWORKS will streamline services by bringing career counseling, job search assistance, employer connections and training programs into one location – creating a one-stop destination for education and employment services for students and adults. The East Hall partnership will bring together all four core programs funded under the Workforce Innovation and Opportunity Act (WIOA) for the first time and it serves as a model for regional collaboration and innovation in workforce development – enhancing access, improving outcomes and building stronger connections between education and employment.
2. **The Business Analytics Technician** program is designed to prepare students for entry-level roles in the rapidly growing field of data-driven decision-making. This program equips students with the skills and knowledge to collect, analyze, and interpret data, enabling businesses to optimize operations, improve strategies, and achieve their goals.
3. **Property Compliance and Safety** are major strategic initiatives carried out by the Facilities & Public Safety team each calendar year. We adhere to a wide range of compliance and safety standards, including federal, state, local, internal regulations, and insurance requirements. All of these standards are documented in our Computerized Maintenance Management System (CMMS), where they are

assigned timelines, scope of work, cost estimates, and strategies for completion—whether by our maintenance technicians or contracted services. These records are readily accessible for audits, regulatory site visits, or public information requests. Maintaining clear compliance standards and well-documented expectations enables Kirkwood to manage potential risks, promote a proactive safety culture, and support the college’s mission.