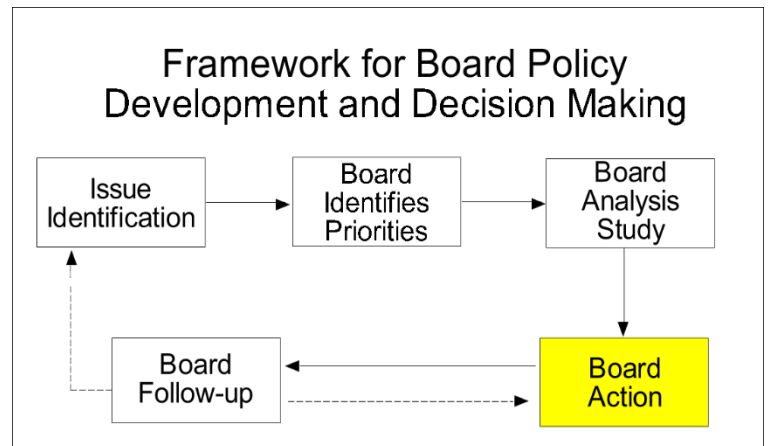


Iowa State Board of Education

Executive Summary

May 8, 2025



Agenda Item: Fiscal Year 2026 Certified Budget Approval - Western Iowa Tech 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

Troy Jasman,
Western Iowa Tech Community College

Attachment(s): Two

Recommendation: It is recommended that the State Board approve the Western Iowa Tech 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.

Western Iowa Tech Community College (WITCC) FY26 Certified Budget Report Summary

President: Terry Murrell
Chief Financial Officer Name: Troy Jasman
Administrative Center: Sioux City
Total Number of Campuses/Locations: 4

- Campuses: 1
- Additional locations/centers: 3
- High school locations: 0

Area Number: 12
Year Established: 1966
Total Number of Employees: 599 (279 full-time)
Counties Served: 6
School Districts Served: 19
FY25 State General Aid (SGA): \$13,336,385

2023-2024 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	7,050	Noncredit Student Enrollment	14,832
Average Age, Years	21.7	Average Age, Years	33.3
Percent Enrolled Full-Time	19.5%	Average Contact Hours/Student	27.3
Percent Enrolled Part-Time	80.5%	Career and Technical Education (CTE)	6,631
Average Credits/Student/Year	13.2	Percent Enrolled in CTE	42.9%
Percent Enrolled Career and Technical Education (CTE)	29.9%	Adult Basic Education (ABE)	1,184
Percent Enrolled Other (A&S, AGS No Program of Study)	70.1%	Percent Enrolled in ABE	8.0%
Percent Concurrent Enrollment	45.3%	Percent Enrolled Other	49.1%
Tuition and Fees, Average/Credit	\$202	Noncredit Outcomes	
Pell Award Recipients	1,752	Employed 1st Year After Training	94.5%
Average Pell Award per Student	\$4,374	Employed in Iowa	82.6%
Credit Outcomes		Median Wages Before Training	\$47,456
Conferred Associate Degrees	430	Median Wages After Training	\$55,612
Conferred Diplomas/Certificates	1,345	Transferred to Credit Education	11.9%

Credit Program Completions

Program	Completions
Associate of Arts and Associate of Science (2019-2023)	663
Career and Technical Education Program Completions: Top Ten (2018-2022)	
Nursing Assistant/Aide and Patient Care Assistant/Aide	1,485
Licensed Practical/Vocational Nurse Training	544
Emergency Medical Technology/Technician (EMT Paramedic)	492
Registered Nursing/Registered Nurse	453
Physical Education Teaching and Coaching	197
Dental Assisting/Assistant	187
Culinary Arts/Chef Training	168
Welding Technology/Welder	163
Network and System Administration/Administrator	163
Child Care Provider/Assistant	142

College Best Practice Highlight

WITCC has developed a cross-departmental team to allocate funding for the various equipment needs of the college's academic programs. Faculty, in conjunction with their program's advisory board, identify their equipment needs and prioritizes the program's needs. This wholistic approach allows the needs of the academic department to be met to provide students with the educational training equipment while allowing faculty to focus on program needs and not necessarily the funding sources.

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	73,146,073	18,664,225	0	91,810,298	86,500,191	62,381,369
Total Expenditures	71,664,456	18,664,225	0	90,328,681	89,428,793	69,612,411
Net Resources minus Expenditures	1,481,617	0	0	1,481,617	-2,928,602	-7,231,042
Beginning Fund Balance	2,462,918	10,037,133	0	12,500,051	15,428,653	22,659,695
Ending Fund Balance	3,944,535	10,037,133	0	13,981,668	12,500,051	15,428,653

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

Western Iowa Tech Community College (WITCC) 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

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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.”

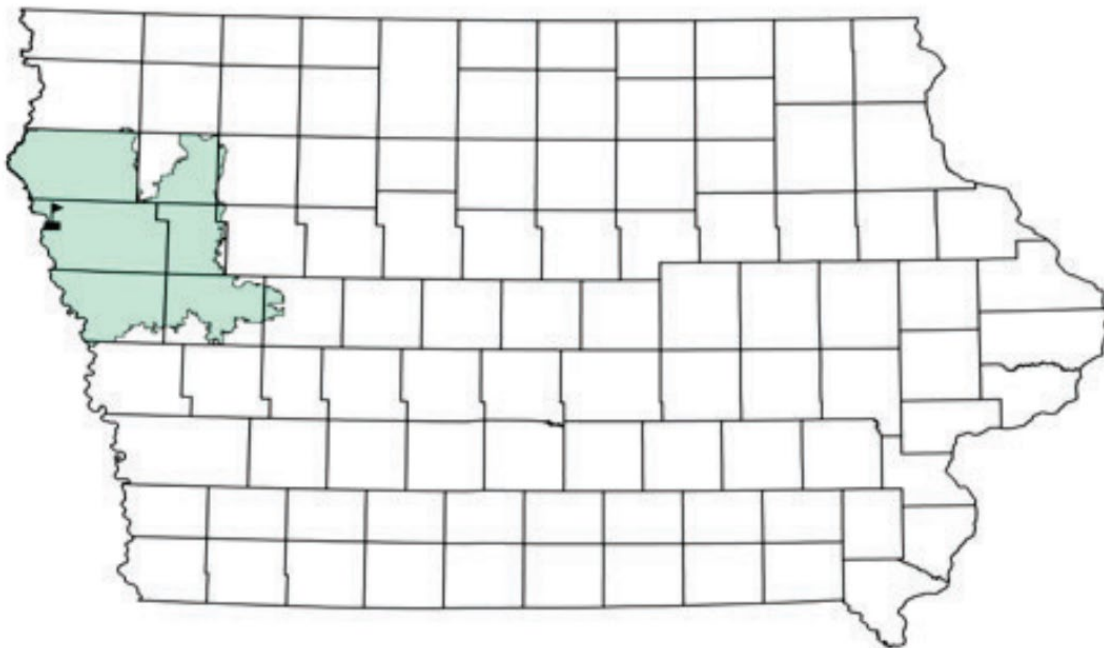
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee 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: Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux, Woodbury



College Finances

An overview of tuition and fees for the 2024 and 2025 academic years (AY), 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	\$173	\$179	
Fees	\$29	\$29	
Cost of Enrollment	\$202	\$208	\$6 (3.0%)

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

Tuition and Fees	FY24 Actual	FY25 Actual	Change
Non-Resident Tuition	\$179	\$185	
Fees	\$29	\$29	
Cost of Enrollment	\$208	\$214	\$6 (3.0%)

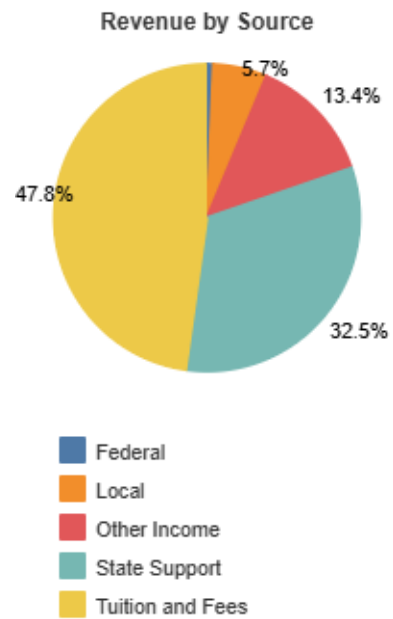
Total Revenues FY24

Total Revenue

\$39,299,246

Previous Year: ▲ 7.1%

Five-Year Average Change: ▲ 2.9%



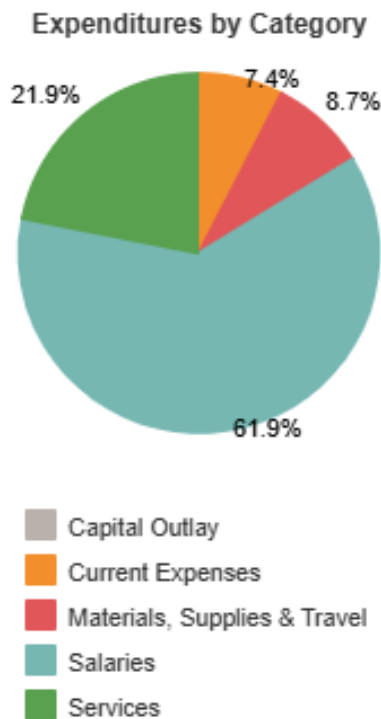
Total Expenditures FY24

Total Expenditures

\$39,230,447

Previous Year: ▲ 7.4%

Five-Year Average Change: ▲ 3.0%



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	7.050
Full time students	19.5%
Part time students	80.5%
Concurrent enrollment	45.3%
Career & Technical Education (CTE)	29.9%
Pell Recipients	1752

Table 1.4: 2024 Noncredit student enrollment

Students	FY24 Actual
Noncredit student enrollment	14,832
Career and Technical Education (CTE)	6,631
Enrolled in CTE	42.9%
Adult Basic Education (ABE)	1,184
Transferred to credit education	11.9%

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
Nursing Assistant/Aide and Patient Care Assistant/Aide	2018-2022	1,485	\$26,497
Licensed Practical/Vocational Nurse Training	2018-2022	544	\$46,771
Emergency Medical Technology/Technician (EMT Paramedic)	2018-2022	492	\$48,548
Registered Nursing/Registered Nurse	2018-2022	453	\$66,513
Physical Education Teaching and Coaching	2018-2022	197	\$43,048
Dental Assisting/Assistant	2018-2022	187	\$33,717
Culinary Arts/Chef Training	2018-2022	168	\$25,157
Welding Technology/Welder	2018-2022	163	\$45,518
Network and System Administration/Administrator	2018-2022	163	\$30,492
Child Care Provider/Assistant	2018-2022	142	\$25,178

Faculty and Staff

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

Organizational Structure

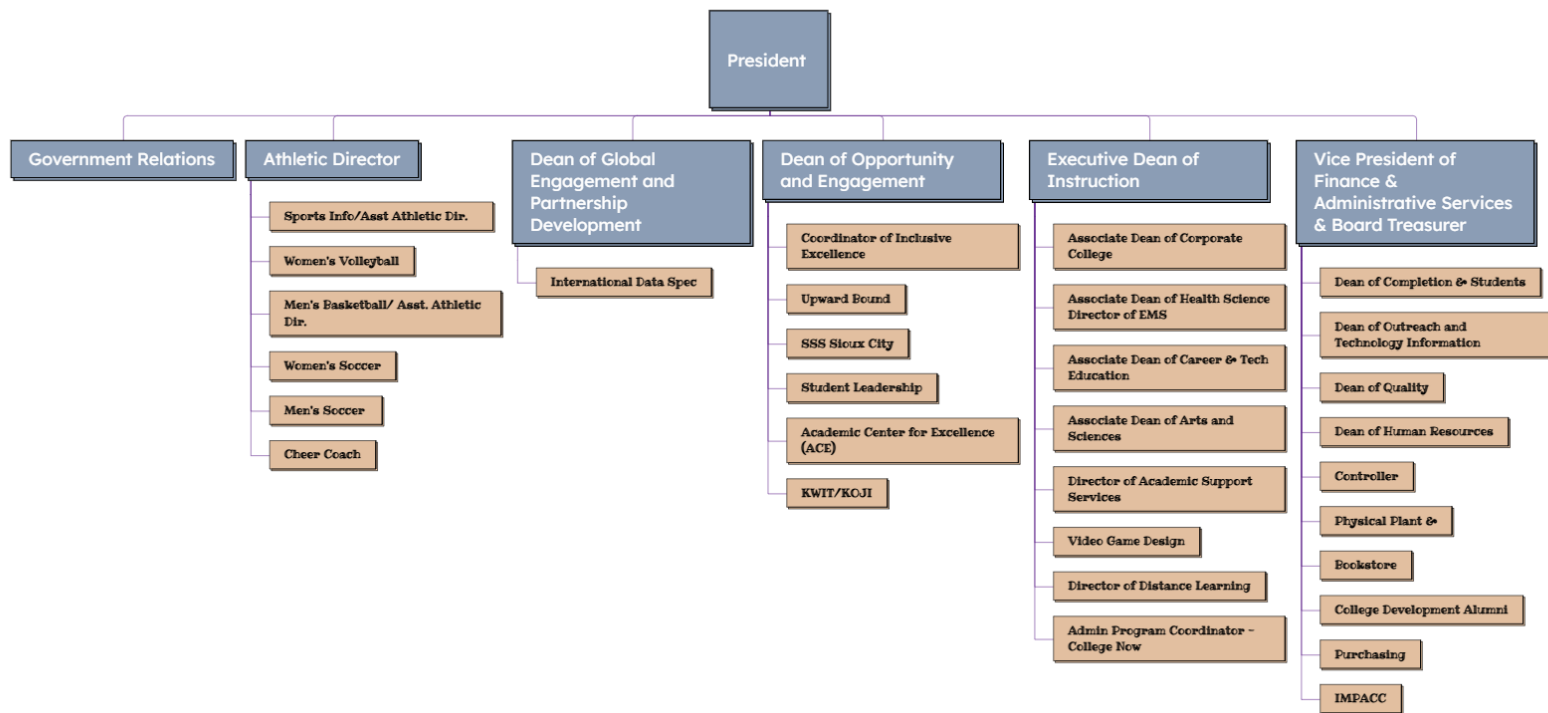


Table 2.1: College Administration

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

College Administration	FY24 Actual
Full-time Administrative	8
Part-time Administrative	0
Temp Administrative	0
Adjunct Administrative	0
Total College Administration	8

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	67
Part-time Faculty	12
Temp Faculty	0
Adjunct Faculty	342
Total Faculty	409

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	0
Part-time Noncredit Faculty	0
Temp Noncredit Faculty	0
Adjunct Noncredit Faculty	0
Total Noncredit Faculty	0

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	148
Part-time Professional Staff	8
Temp Professional Staff	0
Adjunct Professional Staff	0
Total Professional Staff	456

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	47
Part-time Clerical	13
Temp Clerical	0
Adjunct Clerical	0
Total Clerical Staff	60

Table 2.6: Service Staff

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

Professional Staff	FY24 Actual
Full-time Service Staff	9
Part-time Service Staff	12
Temp Service Staff	0
Adjunct Service Staff	0
Total Service Staff	21

Fiscal Detail

Table 3.1: WITCC 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	2,414,225	0.20250	2,324,919	89,306
Restricted General		2				
Unemployment Compensation		3				
Tort Liability		4	336,549	0.02823	324,111	12,438
Insurance		5	5,925,861	0.49705	5,706,671	219,190
Early Retirement		6	71,449	0.00599	68,772	2,677
Equipment Replacement		7	1,072,989	0.09000	1,033,297	39,692
Cash Reserve		8				
Standby		9				
Total General Funds		10	9,821,073	0.82377	9,457,770	363,303
Plant Funds		11	2,414,225	0.20250	2,324,919	89,306
Bonds & Interest Funds		12	0	0.00000	0	0
Grand Total - All Funds		13	12,235,298	1.02627	11,782,689	452,609
Taxable Valuation	WITH Gas & Electric Utilities		11,922,097,229	WITHOUT Gas & Electric		11,481,080,043
Tax Increment Valuation	WITH Gas & Electric Utilities		1,055,328,879	WITHOUT Gas & Electric		1,055,328,879
Debt Service Valuation	WITH Gas & Electric Utilities		12,977,426,108	WITHOUT Gas & Electric		12,536,408,922

Table 3.2: WITCC 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					0					0
2					0					0
3					0					0
4					0					0
5					0					0
Totals		0	0	0	0	0	0	0	0	0

Table 3.3: WITCC 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	2,233,217		0	283,055	4,148,769	515,370	992,542		0	2,233,217	0	10,406,170
Utility Replacement Tax	2	0		0	0	0	0	0		0	0	0	0
400-409 Student Fees	3	3,477,858	0	0	0	0	0	0	0	0	0	0	3,477,858
410-414 Tuition	4	15,300,928	0	0	0	0	0	0	0	0	0	0	15,300,928
421-424 State Aid	5	12,721,826	0	0	0	0	0	0	0	0	0	0	12,721,826
429 Other State Aid	6	41,033	2,440,153	0	0	0	0	0	0	0	33,439	0	2,514,625
430-449 Federal Aid	7	260,343	3,161,289	0	0	0	0	0	0	0	0	0	3,421,632
450-469 Sales-Service	8	184,089	0	0	0	0	0	0	0	0	173,843	0	357,932
470-499 Other	9	5,079,951	516,762	0	0	0	0	0	0	0	3,258,978	0	8,855,691
480 Proceeds from Certificates	10	0	5,324,707	0	0	0	0	0	0	0	0	0	5,324,707
Total Resources	11	39,299,245	11,442,911	0	283,055	4,148,769	515,370	992,542	0	0	5,699,477	0	62,381,369
Beginning Fund Balance	12	6,172,120	1,526,890	115,565	61,912	-2,298,876	-568,935	3,225,294	678,851	0	13,746,874	0	22,659,695

Table 3.4: WITCC 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	3,252,362	0	0	0	0	0	0	0	0	0	0	3,252,362
2000 Vocational and Technical	2	11,974,049	1,465,665	0	0	0	0	173,617	0	0	0	0	13,613,331
3000 Adult Education	3	1,652,556	1,511,860	0	0	0	0	106,297	0	0	0	0	3,270,713
4000 Cooperative Programs/Services	4	409,671	5,153,852	0	0	0	0	0	0	0	0	0	5,563,523
5000 Administration	5	4,161,126	0	0	5,300,000	0	0	0	0	0	0	0	9,461,126
6000 Student Services	6	4,720,573	6,609	0	0	0	0	0	0	0	0	0	4,727,182
7000 Learning Resources	7	251,519	0	0	0	0	0	0	0	0	0	0	251,519
8000 Physical Plant	8	4,963,786	400,000	0	354,354	4,272,486	0	0	0	0	9,409,218	0	19,399,844
9000 General Institution	9	7,844,804	2,107,050	217	0	62,620	58,120	0	0	0	0	0	10,072,811
Total Expenditures	10	39,230,446	10,645,036	217	5,654,354	4,335,106	58,120	279,914	0	0	9,409,218	0	69,612,411
Ending Fund Balance	11	6,240,919	2,324,765	115,348	-5,309,387	-2,485,213	-111,685	3,937,922	678,851	0	10,037,133	0	15,428,653

Table 3.5: WITCC 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	2,229,538		0	322,044	5,065,069	116,597	990,906		0	2,229,538	0	10,953,692
Utility Replacement Tax	2	89,863		0	13,022	204,121	4,691	39,939		0	89,863	0	441,499
400-409 Student Fees	3	3,300,000	0	0	0	0	0	0	0	0	0	0	3,300,000
410-414 Tuition	4	15,500,000	0	0	0	0	0	0	0	0	0	0	15,500,000
421-424 State Aid	5	13,000,000	0	0	0	0	0	0	0	0	0	0	13,000,000
429 Other State Aid	6	55,000	2,500,000	0	0	0	0	0	0	0	1,000,000	0	3,555,000
430-449 Federal Aid	7	275,000	5,500,000	0	0	0	0	0	0	0	0	0	5,775,000
450-469 Sales-Service	8	225,000	0	0	0	0	0	0	0	0	750,000	0	975,000
470-499 Other	9	5,250,000	1,750,000	0	0	0	0	0	0	0	14,000,000	0	21,000,000
480 Proceeds from Certificates	0		12,000,000	0	0	0	0	0	0	0	0	0	12,000,000
Total Resources	11	39,924,401	21,750,000	0	335,066	5,269,190	121,288	1,030,845	0	0	18,069,401	0	86,500,191
Beginning Fund Balance	12	6,240,919	2,324,765	115,348	-5,309,387	-2,485,213	-111,685	3,937,922	678,851	0	10,037,133	0	15,428,653

Table 3.6: WITCC 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	3,452,838	0	0	0	0	0	0	0	0	0	0	3,452,838
2000 Vocational and Technical	2	12,335,035	0	0	0	0	0	3,081,884	0	0	0	0	15,416,919
3000 Adult Education	3	1,913,009	0	0	0	0	0	1,886,883	0	0	0	0	3,799,892
4000 Cooperative Programs/Services	4	494,100	12,000,000	0	0	0	0	0	0	0	0	0	12,494,100
5000 Administration	5	3,507,104	0	0	0	0	0	0	0	0	0	0	3,507,104
6000 Student Services	6	4,320,272	5,500,000	0	0	0	0	0	0	0	0	0	9,820,272
7000 Learning Resources	7	235,283	0	0	0	0	0	0	0	0	0	0	235,283
8000 Physical Plant	8	6,458,866	0	0	326,073	4,275,923	0	0	0	0	18,069,401	0	29,130,263
9000 General Institution	9	7,207,894	4,250,000	0	0	64,083	50,145	0	0	0	0	0	11,572,122
Total Expenditures	10	39,924,401	21,750,000	0	326,073	4,340,006	50,145	4,968,767	0	0	18,069,401	0	89,428,793
Ending Fund Balance	11	6,240,919	2,324,765	115,348	-5,300,394	-1,556,029	-40,542	0	678,851	0	10,037,133	0	12,500,051

Table 3.7: WITCC 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	2,324,919		0	324,111	5,706,671	68,772	1,033,297		0	2,324,919	0	11,782,689
Utility Replacement Tax	2	89,306		0	12,438	219,190	2,677	39,692		0	89,306	0	452,609
400-409 Student Fees	3	3,660,000	0	0	0	0	0	0	0	0	0	0	3,660,000
410-414 Tuition	4	17,400,000	0	0	0	0	0	0	0	0	0	0	17,400,000
421-424 State Aid	5	14,000,000	0	0	0	0	0	0	0	0	0	0	14,000,000
429 Other State Aid	6	55,000	3,500,000	0	0	0	0	0	0	0	1,500,000	0	5,055,000
430-449 Federal Aid	7	260,000	5,500,000	0	0	0	0	0	0	0	0	0	5,760,000
450-469 Sales-Service	8	200,000	0	0	0	0	0	0	0	0	750,000	0	950,000
470-499 Other	9	5,250,000	1,500,000	0	0	0	0	0	0	0	14,000,000	0	20,750,000
480 Proceeds from Certificates	10	0	12,000,000	0	0	0	0	0	0	0	0	0	12,000,000
Total Resources	11	43,239,225	22,500,000	0	336,549	5,925,861	71,449	1,072,989	0	0	18,664,225	0	91,810,298
Beginning Fund Balance	12	6,240,919	2,324,765	115,348	-5,300,394	-1,556,029	-40,542	0	678,851	0	10,037,133	0	12,500,051

Table 3.8: WITCC 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	3,584,793	0	0	0	0	0	0	0	0	0	0	3,584,793
2000 Vocational and Technical	2	13,197,944	1,500,000	0	0	0	0	665,523	0	0	0	0	15,363,467
3000 Adult Education	3	1,821,469	1,500,000	0	0	0	0	407,466	0	0	0	0	3,728,935
4000 Cooperative Programs/Services	4	451,544	12,000,000	0	0	0	0	0	0	0	0	0	12,451,544
5000 Administration	5	4,586,444	0	0	0	0	0	0	0	0	0	0	4,586,444
6000 Student Services	6	5,203,074	4,600,000	0	0	0	0	0	0	0	0	0	9,803,074
7000 Learning Resources	7	277,227	0	0	0	0	0	0	0	0	0	0	277,227
8000 Physical Plant	8	5,471,146	400,000	0	336,155	4,305,165	0	0	0	0	18,664,225	0	29,176,691
9000 General Institution	9	8,645,584	2,500,000	115,348	0	64,667	30,907		0	0		0	11,356,506
Total Expenditures	10	43,239,225	22,500,000	115,348	336,155	4,369,832	30,907	1,072,989	0	0	18,664,225	0	90,328,681
Ending Fund Balance	11	6,240,919	2,324,765	0	-5,300,000	0	0	0	678,851	0	10,037,133	0	13,981,668

Table 3.9: WITCC 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	9,457,770	2,324,919	0	11,782,689	10,953,692	10,406,170
Utility Replacement Tax	2	363,303	89,306	0	452,609	441,499	0
Student Fees	3	3,660,000	0	0	3,660,000	3,300,000	3,477,858
Tuition	4	17,400,000	0	0	17,400,000	15,500,000	15,300,928
State Aid	5	14,000,000	0		14,000,000	13,000,000	12,721,826
Other State Aid	6	3,555,000	1,500,000	0	5,055,000	3,555,000	2,514,625
Federal Aid	7	5,760,000	0	0	5,760,000	5,775,000	3,421,632
Sales-Service	8	200,000	750,000	0	950,000	975,000	357,932
Other	9	6,750,000	14,000,000	0	20,750,000	21,000,000	8,855,691
Proceeds from Certificates	10	12,000,000	0	0	12,000,000	12,000,000	5,324,707
Total Resources	11	73,146,073	18,664,225	0	91,810,298	86,500,191	62,381,369
Expenditures:							
Liberal Arts and Sciences	12	3,584,793	0	0	3,584,793	3,452,838	3,252,362
Vocational and Technical	13	15,363,467	0	0	15,363,467	15,416,919	13,613,331
Adult Education	14	3,728,935	0	0	3,728,935	3,799,892	3,270,713
Cooperative Programs/Services	15	12,451,544	0	0	12,451,544	12,494,100	5,563,523
Administration	16	4,586,444	0	0	4,586,444	3,507,104	9,461,126
Student Services	17	9,803,074	0	0	9,803,074	9,820,272	4,727,182
Learning Resources	18	277,227	0	0	277,227	235,283	251,519
Physical Plant	19	10,512,466	18,664,225	0	29,176,691	29,130,263	19,399,844
General Institution	20	11,356,506	0	0	11,356,506	11,572,122	10,072,811
Total Expenditures	21	71,664,456	18,664,225	0	90,328,681	89,428,793	69,612,411
Net Resources minus Expenditures	22	1,481,617	0	0	1,481,617	-2,928,602	-7,231,042
Beginning Fund Balance	23	2,462,918	10,037,133	0	12,500,051	15,428,653	22,659,695
Ending Fund Balance	24	3,944,535	10,037,133	0	13,981,668	12,500,051	15,428,653

College Highlight for AY25-26

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

The College has developed a cross-departmental team to allocate funding for the various equipment needs of the academic programs. Faculty, in conjunction with their program's advisory board, identify their equipment needs and prioritizes the program's needs. Their supervisor reviews the needs with the faculty member and then submits to the Equipment Purchase Team for consideration and prioritization across all programs. The team takes into consideration all funding sources such as the Equipment Levy, federal grants, etc. and prioritizes the requests and matches the requests with the available funding sources. This wholistic approach allows the needs of the academic department to be met to provide students with the educational training equipment while allowing faculty to focus on program needs and not necessarily the funding sources.

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.)

Denison Career Academy

The College has partnered with 5 school districts to create a Career Academy in Denison, Iowa. The funding for this project came from a State of Iowa grant, the College and the Denison Community School District. The project, which is scheduled to be completed by the Fall 2025 semester, expands our current campus facility and increases the concurrent enrollment pathway offerings to school districts in the Denison area. Areas of planned instruction include Auto Collision, Agriculture, Education, Business, Nursing, HVAC and Welding pathways with the goal to inspire students to pursue these careers and ultimately serve the Denison and surrounding region with capable, qualified employees.

Aviation Mechanics Program

The College has worked with the local chamber of commerce, City of Sioux City, Airport Authority, aviation industry as well as Morningside University to enhance the aviation workforce in the Sioux City region and beyond. While Morningside University is training pilots, Western Iowa Tech is adding an Aviation Mechanics Program at the Sioux City, Iowa airport location. The College received some funding from the Sioux City Chamber of Commerce to help with the program development costs and has received a Missouri River Historical Development grant of \$250,000 to secure some of the necessary equipment for the program.

Electrician Program Expansion

The College is expanding the capacity of the Electrician program. With strong support from local employers, the college has a long history of partnering with local employers through our credit training program, as well as working cooperatively with electrical apprenticeship

programs in the Sioux City region. This expansion of our program will allow the College to double the number of students enrolling in program to meet the employment needs of the area as well as the State of Iowa.