

# Iowa State Board of Education

## Executive Summary

May 14, 2026

**Agenda Item:** Fiscal Year 2027 Certified Budget Approval - Iowa Valley Community College District

**State Board Priority:** Goal 4

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

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

Anne Howsare Boyens, President  
Iowa Valley Community College District

Blanca Pauliukevicius, Interim Vice President of Finance  
Iowa Valley Community College District

**Attachment(s):** Two

**Recommendation:** It is recommended that the State Board approve the Iowa Valley Community College District Fiscal Year 2027 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.

## Iowa Valley Community College District Fiscal Year 2027 Certified Budget Report Summary

**President:** Anne Howsare Boyens  
**Chief Financial Officer Name:** Blanca Pauliukevicius  
**Administrative Center:** Marshalltown  
**Total Number of Campuses/Locations:** 19

- Campuses: 2
- Additional locations/centers: 3
- High school locations: 14

**Area Number:** 6  
**Year Established:** 1966  
**Total Number of Employees:** 351 (217 full-time)  
**Counties Served:** 4  
**School Districts Served:** 13  
**FY26 State General Aid (SGA):** \$10,360,600

### 2024-2025 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	3,210	Noncredit Student Enrollment	5,571
Average Age, Years	19.6	Average Age, Years	39.0
Percent Enrolled Full-Time	31.7%	Average Contact Hours/Student	59.0
Percent Enrolled Part-Time	68.3%	Career and Technical Education (CTE)	876
Average Credits/Student/Year	16.5	Percent Enrolled in CTE	34.1%
Percent Enrolled Career and Technical Education (CTE)	21.5%	Adult Basic Education (ABE)	565
Percent Enrolled Other (A&S, AGS No Program of Study)	78.5%	Percent Enrolled in ABE	22.0%
Percent Concurrent Enrollment	64.6%	Percent Enrolled Other	44.8%
Tuition and Fees, Average/Credit	\$203	Noncredit Outcomes	
Pell Award Recipients	839	Employed 1st Year After Training	92.2%
Average Pell Award per Student	\$5,347	Employed in Iowa	96.7%
Credit Outcomes		Median Wages Before Training	\$26,296
Conferred Associate Degrees	403	Median Wages After Training	\$34,228
Conferred Diplomas/Certificates	244	Transferred to Credit Education	26.7%

### Top Ten CTE Programs by Completions

Program	Completions
Career and Technical Education Program Completions: Top Ten (2019-2023)	
Registered Nursing/Registered Nurse	223
Licensed Practical/Vocational Nurse Training	185
Electrical and Power Transmission Installers, Other	90
Welding Technology/Welder	73
Medical/Clinical Assistant	64
Dental Assisting/Assistant	41
Horse Husbandry/Equine Science and Management	39
Agriculture, General	37
Line worker	31
Electrical and Power Transmission Installers, Other	29

## College Best Practice Highlight

- Accessibility Updates: Launch of new website and software to ensure compliance with ADA WCAG 2.1 guidelines.
- Enterprise System Updates and Improvements: Movement to cloud based and revitalization of software.

## FY27 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 FY26 re-estimated budget and the FY25 actual budget numbers are included as well.

Resources	General Funds FY 2026/2027 Budget	Plant Funds FY 2026/2027 Budget	Bonds & Interest Funds FY 2026/ 2027 Budget	Total of All Funds FY 2026/2027 Budget	FY 2025/2026 Re-Estimate	FY 2024/2025 Audited Actual
<b>Total Resources</b>	46,981,133	1,329,148	4,302,300	52,612,581	49,907,388	41,049,134
<b>Total Expenditures</b>	47,638,210	7,893,734	4,302,300	59,834,244	54,233,154	39,999,216
<b>Net Resources minus Expenditures</b>	-657,077	-6,564,586	0	-7,221,663	-4,325,766	1,049,918
<b>Beginning Fund Balance</b>	8,002,477	6,564,586	375,572	14,942,635	19,268,401	18,218,483
<b>Ending Fund Balance</b>	7,345,400	0	375,572	7,720,972	14,942,635	19,268,401

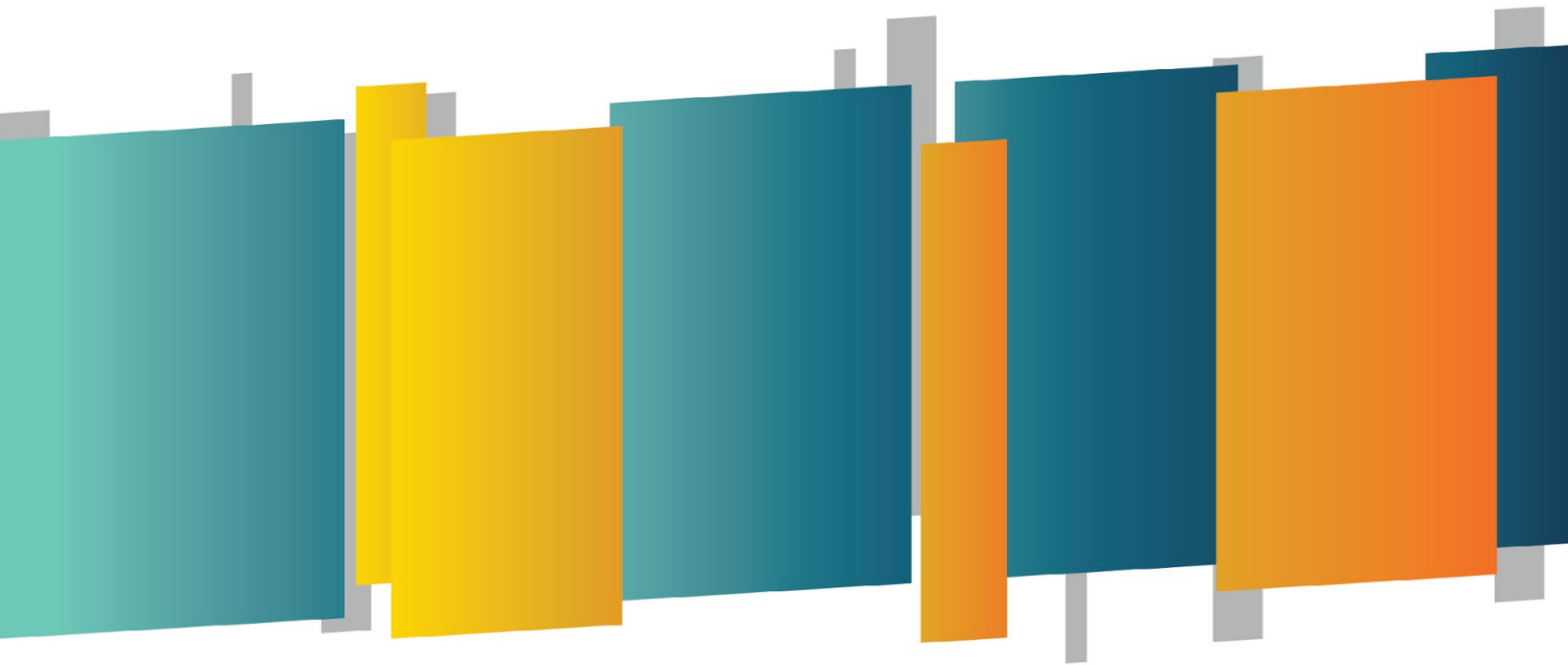
## Budget Context

None provided.

## Department’s Recommendation

The Department recommends approval of the certified fiscal year 2027 budget as submitted as statutorily compliant with Iowa Code section 260C.17.

# Iowa Valley Community College District Fiscal Year 2027 Certified Budget Report



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

## **State Board of Education**

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Cassandra Halls, *Carlisle*  
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Jeremy Lindquist, *Runnells*  
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## **Administration**

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

## **Division of Higher Education and Postsecondary Readiness**

### **Bureau of Community Colleges**

Amy Gieseke, Chief  
Kayli Sampson, Administrative Consultant

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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 section 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.”*

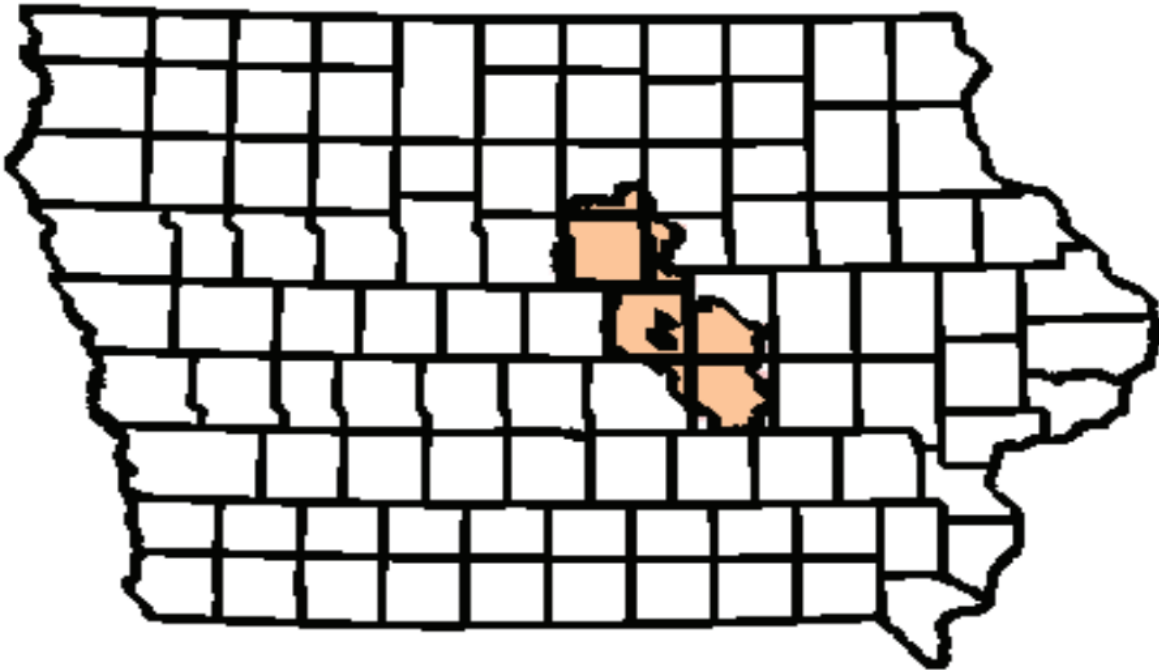
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Iowa Valley Community College District (IVCCD) 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: Butler, Franklin, Grundy, Hamilton, Hardin, Jasper, Marshall, Poweshiek, Story, Tama



## College Finances

An overview of tuition and fees for FY25 and FY26, total revenue and expenditures is provided below.

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

Tuition and Fees	FY25 Actual	FY26 Actual	Change
Resident Tuition	\$203.00	\$210.00	
Fees	\$26.00	\$26.00	
Cost of Enrollment	\$229.00	\$236.00	\$7.00 (3.1%)

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

Tuition and Fees	FY25 Actual	FY26 Actual	Change
Non-Resident Tuition (Ellsworth)	\$245	\$252	
Fees (Ellsworth)	\$26	\$26	
Cost of Enrollment (Ellsworth)	\$271	\$278	\$7 (2.6%)
Non-Resident Tuition (Marshalltown)	\$245	\$252	
Fees (Marshalltown)	\$26	\$26	
Cost of Enrollment (Marshalltown)	\$271	\$278	\$7 (2.6%)

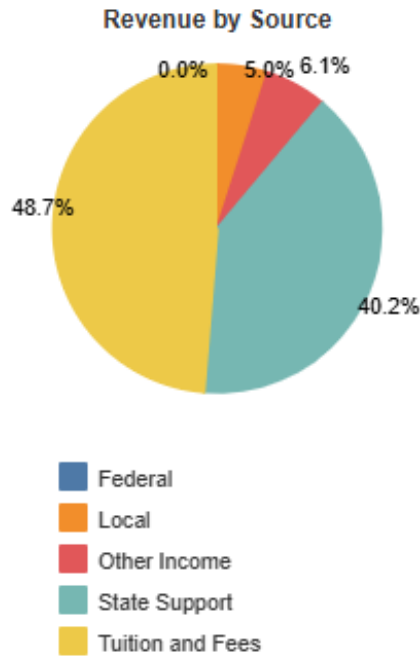
## Total Revenues FY25

### Total Revenue

**\$25,364,867**

Previous Year: ▼ -0.4%

Five-Year Average Change: ▲ 0.5%



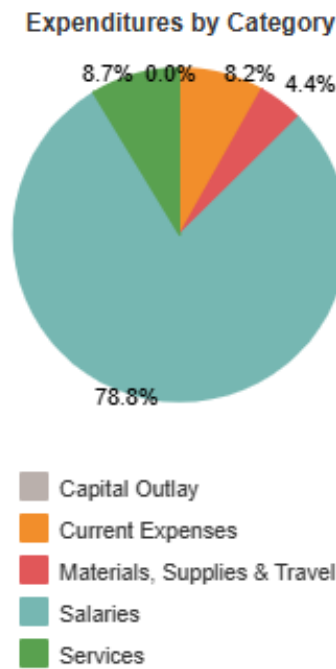
## Total Expenditures FY25

### Total Expenditures

**\$25,721,510**

Previous Year: ▲ 1.1%

Five-Year Average Change: ▲ 1.1%



## Students

Information regarding credit and noncredit student enrollment is provided below.

**Table 1.3: 2025 Credit student enrollment**

Students	FY25 Actual
Credit student enrollment	3,210
Full-time students	31.7%
Part-time students	68.3%
Concurrent enrollment	50.9%
Career & Technical Education (CTE)	21.5%
Pell Recipients	839

**Table 1.4: 2025 Noncredit student enrollment**

Students	FY25 Actual
Noncredit student enrollment	5,571
Career & Technical Education (CTE)	876
Enrolled in CTE	34.1%
Adult Basic Education (ABE)	22.0%
Transferred to credit education	21.8%

## 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	2019-2023	223	\$65,155
Licensed Practical/Vocational Nurse Training	2019-2023	185	\$44,811
Electrical and Power Transmission Installers, Other	2019-2023	90	\$62,805
Welding Technology/Welder	2019-2023	73	\$39,496
Medical/Clinical Assistant	2019-2023	64	\$31,475
Dental Assisting/Assistant	2019-2023	41	\$32,122
Horse Husbandry/Equine Science and Management	2019-2023	39	\$24,398
Agriculture, General	2019-2023	37	\$37,074
Line worker	2019-2023	31	\$51,284
Electrical and Power Transmission Installers, Other	2019-2023	29	\$52,145

## **Faculty and Staff**

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

### **Organizational Structure**

#### IVCCD Executive Leadership Team

Dr. Anne Howsare Boyens, President

Abigail Casey, Senior Director of Strategic Planning and Marketing

Jacque Goodman, Vice President of Business and Community Solutions

Annette Hughlette, Director of Human Resources and Payroll

Dr. Barb Klein, Provost, Ellsworth Community College

Mike Mosher, Chief Information Officer

Blanca Pauliukevicius, Interim Chief Financial Officer

Dr. Matt Schmit, Provost, Marshalltown Community College

## Table 2.1: College Administration

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

College Administration	FY25 Actual
Full-time Administrative	7
Part-time Administrative	0
Temporary Administrative	0
Adjunct Administrative	0
Total College Administration	7

## 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 of their time) is instructional.

Faculty	FY25 Actual
Full-time Faculty	71
Part-time Faculty	0
Temporary Faculty	48
Adjunct Faculty	37
Total Faculty	156

### Table 2.3: Noncredit Faculty

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

Noncredit Faculty	FY25 Actual
Full-time Noncredit Faculty	0
Part-time Noncredit Faculty	0
Temporary 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	FY25 Actual
Full-time Professional Staff	92
Part-time Professional Staff	4
Temporary Professional Staff	26
Adjunct Professional Staff	0
Total Professional Staff	122

### 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	FY25 Actual
Full-time Clerical	18
Part-time Clerical	1
Temporary Clerical	11
Adjunct Clerical	0
Total Clerical Staff	30

### Table 2.6: Service Staff

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

Professional Staff	FY25 Actual
Full-time Service Staff	29
Part-time Service Staff	0
Temporary Service Staff	7
Adjunct Service Staff	0
Total Service Staff	36

## Fiscal Detail

### Table 3.1: IVCCD 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	1,329,148	0.20250	1,276,834	52,314
Restricted General	2				
Unemployment Compensation	3	40,000	0.00609	38,400	1,600
Tort Liability	4	400,000	0.06094	384,248	15,752
Insurance	5	3,164,800	0.48217	3,040,252	124,548
Early Retirement	6	250,000	0.03809	240,171	<b>9,829</b>
Equipment Replacement	7	590,733	0.09000	567,482	23,251
Cash Reserve	8				
Standby	9	0	0.00000	0	0
<b>Total General Funds</b>	10	5,774,681	0.87979	5,547,387	227,294
Plant Funds	11	1,329,148	0.02050	1,276,834	52,314
Bonds & Interest Funds	12	4,302,300	0.61384	4,143,736	158,564
<b>Grand Total - All Funds</b>	13	11,406,129	1.69613	10,967,957	438,172

Taxable Valuation	WITH Gas & Electric Utilities	6,563,695,156	WITHOUT Gas & Electric	6,305,352,324
Tax Increment Valuation	WITH Gas & Electric Utilities	445,162,010	WITHOUT Gas & Electric	445,162,010
Debt Service Valuation	WITH Gas & Electric Utilities	7,008,857,166	WITHOUT Gas & Electric	6,750,514,334

**Table 3.2: IVCCD Long Term Debt - Fiscal Year July 1, 2026 – June 30, 2027**

	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	2020 GO Bond	17,000,000	1,765,000	53,900	1,818,900	600				1,819,500
2	2022 GO Bond	15,000,000	2,200,000	282,200	2,482,200	600				2,482,800
3										
4										
5										
<b>Totals</b>		32,000,000	3,965,000	336,100	4,301,100	1,200	0	0	0	4,302,300

**Table 3.3: IVCCD Supplemental Detail Resources – Actual 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	1,261,588		28	320,270	2,774,035	504,488	562,875			1,266,471	4,450,775	11,140,530
Utility Replacement Tax	2												0
400-409 Student Fees	3	1,909,190											1,909,190
410-414 Tuition	4	10,444,685											10,444,685
421-424 State Aid	5	10,198,451									223,797		10,422,248
429 Other State Aid	6		1,463,505										1,463,505
430-449 Federal Aid	7		917,097										917,097
450-469 Sales-Service	8	117,898											117,898
470-499 Other	9	1,433,055	2,809,159			119,146					272,621		4,633,981
480 Proceeds from Certificates	10												0
<b>Total Resources</b>	11	25,364,867	5,189,761	28	320,270	2,893,181	504,488	562,875	0	0	1,762,889	4,450,775	41,049,134
<b>Beginning Fund Balance</b>	12	3,356,236	4,652,200	69,691	0	-28,939	139,584	478,839	264,342	0	9,033,741	252,789	18,218,483

**Table 3.4: IVCCD Supplemental Detail Expenditures– Actual 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	9,744,265	22,099										9,766,364
2000 Vocational and Technical	2	3,495,495	880,881										4,376,376
3000 Adult Education	3	1,310,441	823,688										2,134,129
4000 Cooperative Programs/Services	4		589,254										589,254
5000 Administration	5	1,848,302	1,616,922	4,622	320,270	2,860,615	162,867	511,092					7,324,690
6000 Student Services	6	3,406,604	590,594										3,997,198
7000 Learning Resources	7	325,918	1,000										326,918
8000 Physical Plant	8	2,707,887	11,045								1,264,655	4,327,992	8,311,579
9000 General Institution	9	2,882,597	290,111										3,172,708
<b>Total Expenditures</b>	10	25,721,509	4,825,594	4,622	320,270	2,860,615	162,867	511,092	0	0	1,264,655	4,327,992	39,999,216
<b>Ending Fund Balance</b>	11	2,999,594	5,016,367	65,097	0	3,627	481,205	530,622	264,342	0	9,531,975	375,572	19,268,401

**Table 3.5: IVCCD Supplemental Detail Resources– Re-Estimated FY 2025/2026**

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	1,231,587		9,609	239,992	2,879,663	215,969	547,372			1,231,587	4,191,187	10,546,966
Utility Replacement Tax	2	51,475		391	10,008	120,337	9,031	22,878			51,024	165,513	430,657
400-409 Student Fees	3	2,400,000											2,400,000
410-414 Tuition	4	11,650,000											11,650,000
421-424 State Aid	5	10,360,600											10,360,600
429 Other State Aid	6		2,251,500								800,000		3,051,500
430-449 Federal Aid	7		1,037,165										1,037,165
450-469 Sales-Service	8	320,000	7,925,500										8,245,500
470-499 Other	9	750,000									1,435,000		2,185,000
480 Proceeds from Certificates	10												0
<b>Total Resources</b>	11	26,763,662	11,214,165	10,000	250,000	3,000,000	225,000	570,250	0	0	3,517,611	4,356,700	49,907,388
<b>Beginning Fund Balance</b>	12	2,999,594	5,016,367	65,097	0	3,627	481,205	530,622	264,342	0	9,531,975	375,572	19,268,401

**Table 3.6: IVCCD Supplemental Detail Expenditures – Re-Estimated FY 2025/2026**

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	8,761,282	99,000										8,860,282
2000 Vocational and Technical	2	3,284,450	2,363,165										5,647,615
3000 Adult Education	3	1,519,230	2,099,500										3,618,730
4000 Cooperative Programs/Services	4		4,778,000										4,778,000
5000 Administration	5	2,178,200	1,900,000	40,000	250,000	3,003,627	200,000	950,000					8,521,827
6000 Student Services	6	4,097,700	440,000										4,537,700
7000 Learning Resources	7	429,100	7,000										436,100
8000 Physical Plant	8	2,950,200	42,500								6,485,000	4,356,700	13,834,400
9000 General Institution	9	3,543,500	455,000										3,998,500
<b>Total Expenditures</b>	10	26,763,662	12,184,165	40,000	250,000	3,003,627	200,000	950,000	0	0	6,485,000	4,356,700	54,233,154
<b>Ending Fund Balance</b>	11	2,999,594	4,046,367	35,097	0	0	506,205	150,872	264,342	0	6,564,586	375,572	14,942,635

**Table 3.7: IVCCD Supplemental Detail Resources – Fiscal Year July 1, 2026 – June 30, 2027**

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	1,276,834		38,400	384,248	3,040,252	240,171	567,482		0	1,276,834	4,143,736	10,967,957
Utility Replacement Tax	2	52,314		1,600	15,752	124,548	9,829	23,251		0	52,314	158,564	438,172
400-409 Student Fees	3	2,413,500											2,413,500
410-414 Tuition	4	14,601,343											14,601,343
421-424 State Aid	5	10,516,009											10,516,009
429 Other State Aid	6	0	1,912,200										1,912,200
430-449 Federal Aid	7	0	1,166,900										1,166,900
450-469 Sales-Service	8	140,000											140,000
470-499 Other	9	750,000	9,706,500										10,456,500
480 Proceeds from Certificates	10												0
<b>Total Resources</b>	11	29,750,000	12,785,600	40,000	400,000	3,164,800	250,000	590,733	0	0	1,329,148	4,302,300	52,612,581
<b>Beginning Fund Balance</b>	12	2,999,594	4,046,367	35,097	0	0	506,205	150,872	264,342	0	6,564,586	375,572	14,942,635

**Table 3.8: IVCCD Supplemental Detail Expenditures – Fiscal Year July 1, 2026 – June 30, 2027**

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	10,526,000	109,000										10,635,000
2000 Vocational and Technical	2	3,938,000	1,105,000										5,043,000
3000 Adult Education	3	1,791,000	1,854,200										3,645,200
4000 Cooperative Programs/Services	4	0	6,684,000										6,684,000
5000 Administration	5	1,963,000	1,925,000	40,000	400,000	3,164,800	756,205	741,605					8,990,610
6000 Student Services	6	4,631,000	492,900										5,123,900
7000 Learning Resources	7	392,000	7,000										399,000
8000 Physical Plant	8	2,848,000	42,500								7,893,734	4,302,300	15,086,534
9000 General Institution	9	3,661,000	566,000										4,227,000
<b>Total Expenditures</b>	10	29,750,000	12,785,600	40,000	400,000	3,164,800	756,205	741,605	0	0	7,893,734	4,302,300	59,834,244
<b>Ending Fund Balance</b>	11	2,999,594	4,046,367	35,097	0	0	0	0	264,342	0	0	375,572	7,720,972

**Table 3.9: IVCCD Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2026 – June 30, 2027**

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	5,547,387	1,276,834	4,143,736	10,967,957	10,546,966	11,140,530
Utility Replacement Tax	2	227,294	52,314	158,564	438,172	430,657	0
Student Fees	3	2,413,500	0	0	2,413,500	2,400,000	1,909,190
Tuition	4	14,601,343	0	0	14,601,343	11,650,000	10,444,685
State Aid	5	10,516,009	0	0	10,516,009	10,360,600	10,422,248
Other State Aid	6	1,912,200	0	0	1,912,200	3,051,500	1,463,505
Federal Aid	7	1,166,900	0	0	1,166,900	1,037,165	917,097
Sales-Service	8	140,000	0	0	140,000	8,245,500	117,898
Other	9	10,456,500	0	0	10,456,500	2,185,000	4,633,981
Proceeds from Certificates	10	0	0	0	0	0	0
<b>Total Resources</b>	11	46,981,133	1,329,148	4,302,300	52,612,581	49,907,388	41,049,134
<b>Expenditures:</b>							
Liberal Arts and Sciences	12	10,635,000	0	0	10,635,000	8,860,282	9,766,364
Vocational and Technical	13	5,043,000	0	0	5,043,000	5,647,615	4,376,376
Adult Education	14	3,645,200	0	0	3,645,200	3,618,730	2,134,129
Cooperative Programs/Services	15	6,684,000	0	0	6,684,000	4,778,000	589,254
Administration	16	8,990,610	0	0	8,990,610	8,521,827	7,324,690
Student Services	17	5,123,900	0	0	5,123,900	4,537,700	3,997,198
Learning Resources	18	399,000	0	0	399,000	436,100	326,918
Physical Plant	19	2,890,500	7,893,734	4,302,300	15,086,534	13,834,400	8,311,579
General Institution	20	4,227,000	0	0	4,227,000	3,998,500	3,172,708
<b>Total Expenditures</b>	21	47,638,210	7,893,734	4,302,300	59,834,244	54,233,154	39,999,216
<b>Net Resources minus Expenditures</b>	22	-657,077	-6,564,586	0	-7,221,663	-4,325,766	1,049,918
<b>Beginning Fund Balance</b>	23	8,002,477	6,564,586	375,572	14,942,635	19,268,401	18,218,483
<b>Ending Fund Balance</b>	24	7,345,400	0	375,572	7,720,972	14,942,635	19,268,401

## College Highlight for AY 26-27

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

- Accessibility Updates: Launch of new website and software to ensure compliance with ADA WCAG 2.1 guidelines.
- Enterprise System Updates and Improvements: Movement to cloud based and revitalization of software.

## Major Strategic Priorities for AY 26-27

*Please provide a list of some of the college's major strategic priorities (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.)*

### Funded Strategic Priorities:

- Initiative 1.2: Inspire Lifelong Learning and Foster a Supportive Environment:  
Capital Projects for Academic Programming, MCC Housing, Deferred Maintenance projects
- Initiative 2.1: Empower Students for Success Academic & Athletic Initiatives:  
Robotics Faculty & MCC Bowling Athletic program
- Initiative 3.1: Prepare a Future Ready Workforce Business & Community Solutions Initiatives:  
CDL Instructor & CNA Instructor
- Initiative 4.1, 4.2, & 4.3: Ensure Sustainable Growth Through Collaboration and Innovation:  
Employee Salary Increases from market analysis & Adjunct rate Increases & Subscription & Contractual Services