

Iowa State Board of Education

Executive Summary

May 14, 2026

Agenda Item: Fiscal Year 2027 Certified Budget Approval - Western Iowa Tech Community College

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

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 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.

Western Iowa Tech Community College Fiscal Year 2027 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: 737 (301 full-time)
Counties Served: 6
School Districts Served: 19
FY26 State General Aid (SGA): \$42,890,347

2024-2025 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	7,256	Noncredit Student Enrollment	14,276
Average Age, Years	21.5	Average Age, Years	34.1
Percent Enrolled Full-Time	20.0%	Average Contact Hours/Student	35.7
Percent Enrolled Part-Time	80.0%	Career and Technical Education (CTE)	3,299
Average Credits/Student/Year	15.6	Percent Enrolled in CTE	23.1%
Percent Enrolled Career and Technical Education (CTE)	27.6%	Adult Basic Education (ABE)	1,287
Percent Enrolled Other (A&S, AGS No Program of Study)	72.4%	Percent Enrolled in ABE	9.0%
Percent Concurrent Enrollment	68.2%	Percent Enrolled Other	68.8%
Tuition and Fees, Average/Credit	\$179	Noncredit Outcomes	
Pell Award Recipients	1,915	Employed 1st Year After Training	96.1%
Average Pell Award per Student	\$4,678	Employed in Iowa	76.0%
Credit Outcomes		Median Wages Before Training	\$54,620
Conferred Associate Degrees	445	Median Wages After Training	\$66,464
Conferred Diplomas/Certificates	1,457	Transferred to Credit Education	11.6%

Top Ten CTE Programs by Completion

Program	Completions
Career and Technical Education Program Completions: Top Ten (2019-2023)	
Nursing Assistant/Aide and Patient Care Assistant/Aide	1,499
Licensed Practical/Vocational Nurse Training	546
Emergency Medical Technology/Technician (EMT Paramedic)	486
Registered Nursing/Registered Nurse	448
Physical Education Teaching and Coaching	217
Dental Assisting/Assistant	187
Network and System Administration/Administrator	165
Criminal Justice/Political Science	113
Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Technician	94
Business Administration and Management, General	71

College Best Practice Highlight

Western Iowa Tech Community College continues to try to be the best stewards of our finances. The College has a cross functional department team that works on resource allocation for educational equipment needs. The team gathers all equipment dollars from all sources and works to best match the needs of the education of the students with the allowable use from the various sources such as grants, state or federal dollars. The College continues to get rave reviews from accreditors on this process.

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
Total Resources	73,943,544	18,024,797	0	91,968,341	91,640,298	69,917,033
Total Expenditures	72,641,478	18,024,797	0	90,666,275	95,422,215	69,357,203
Net Resources minus Expenditures	1,302,066	0	0	1,302,066	-3,781,917	559,830
Beginning Fund Balance	1,061,811	11,144,755	0	12,206,566	15,988,483	15,428,653
Ending Fund Balance	2,363,877	11,144,755	0	13,508,632	12,206,566	15,988,483

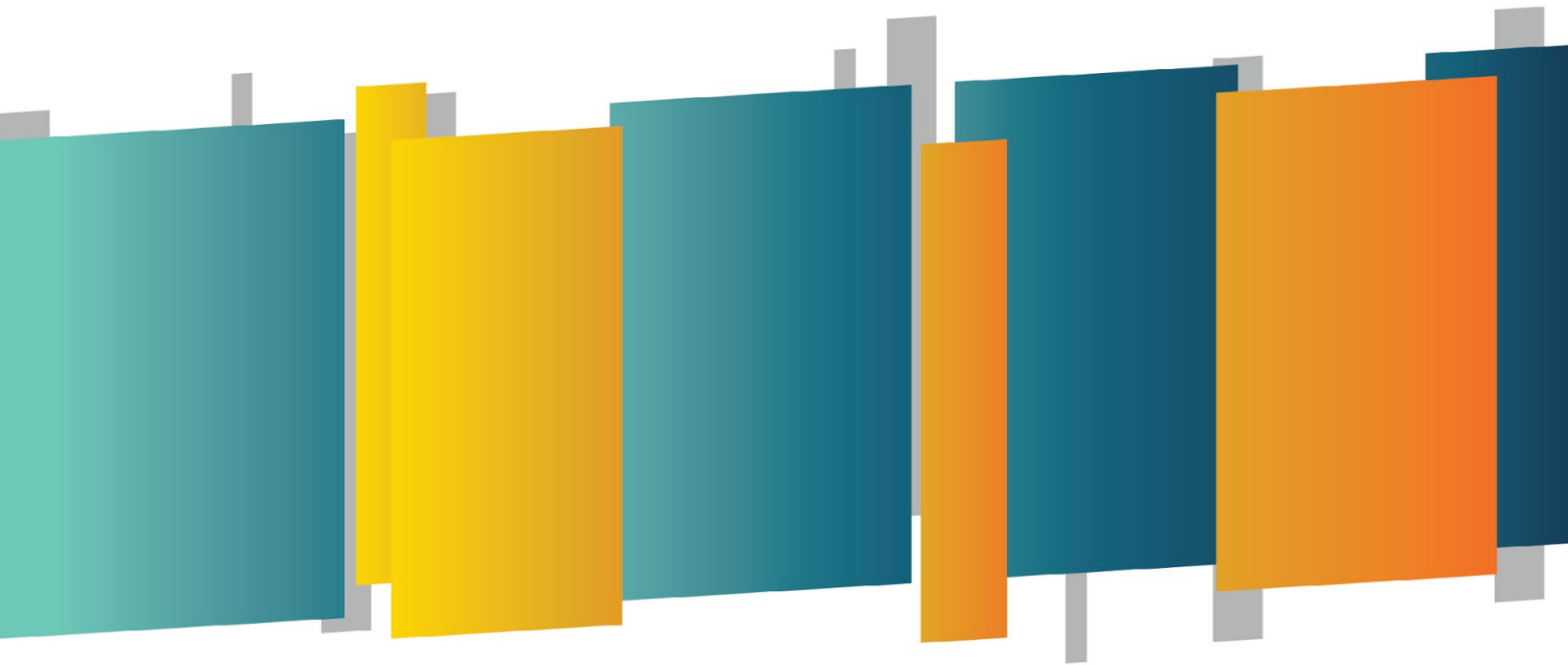
Budget Context

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.

Western Iowa Tech Community College Fiscal Year 2027 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

Todd Abrahamson, *Arnolds Park*
Cassandra Halls, *Carlisle*
Jeff Henderson, *Cedar Rapids*
Jeremy Lindquist, *Runnells*
Mary Meisterling, *Cedar Rapids*
John Robbins, *Iowa Falls*
Erica Roth, *Sioux Center*
Beth Townsend, *Iowa Workforce Development*
Cecelia Harris, *Student Member, Spirit Lake*

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

It is the policy of the Iowa Department of Education not to discriminate on the basis of race, creed, color, sexual orientation, gender identity, national origin, sex, disability, religion, age, political party affiliation, or actual or potential parental, family or marital status in its programs, activities, or employment practices as required by the Iowa Code sections 216.9 and 256.10(2), Titles VI and VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d-2000e), the Equal Pay Act of 1973 (29 U.S.C. § 206, et seq.), Title IX (Educational Amendments, 20 U.S.C. §§ 1681 – 1688), Section 504 (Rehabilitation Act of 1973, 29 U.S.C. § 794), and the Americans with Disabilities Act (42 U.S.C. § 12101, et seq.). If you have questions or complaints related to compliance with this policy by the Iowa Department of Education, please contact the legal counsel for the Iowa Department of Education, Grimes State Office Building, 400 E. 14th Street, Des Moines, IA 50319-0146, telephone number: 515-281-5295, or the Director of the Office for Civil Rights, U.S. Department of Education, John C. Kluczynski Federal Building, 230 S. Dearborn Street, 37th Floor, Chicago, IL 60604-7204, telephone number: 312-730-1560, FAX number: 312-730-1576, TDD number: 800-877-8339, email: OCR.Chicago@ed.gov

Table of Contents

Executive Summary	4
Report Overview	4
College Location	4
College Finances	5
Table 1.1: In-State (Resident) Tuition and Fees	5
Table 1.2: Out-of-State (Non-Resident) Tuition and Fees	5
Total Revenues FY25	5
Total Expenditures FY25.....	6
Students	6
Table 1.3: 2025 Credit student enrollment	6
Table 1.4: 2025 Noncredit student enrollment	7
Programs.....	8
Table 1.5: Top Ten CTE Programs by Completion	8
Faculty and Staff	9
Organizational Structure	9
Table 2.1: College Administration	10
Table 2.2: Credit Faculty	10
Table 2.3: Noncredit Faculty	11
Table 2.4: Professional Staff.....	11
Table 2.5: Clerical Staff.....	12
Table 2.6: Service Staff.....	12
Fiscal Detail.....	13
Table 3.1: WITCC Adopted Budget and Certification of Community College Taxes	13
Table 3.2: WITCC Long Term Debt - Fiscal Year July 1, 2026 – June 30, 2027	14
Table 3.3: WITCC Supplemental Detail Resources – Actual FY 2024/2025	15
Table 3.4: WITCC Supplemental Detail Expenditures – Actual FY 2024/2025.....	16
Table 3.5: WITCC Supplemental Detail Resources– Re-Estimated FY 2025/2026.....	17
Table 3.6: WITCC Supplemental Detail Expenditures – Re-Estimated FY 2025/2026.....	18
Table 3.7: WITCC Supplemental Detail Resources – Fiscal Year July 1, 2026 – June 30, 2027	19
Table 3.8: WITCC Supplemental Detail Expenditures – Fiscal Year July 1, 2026 – June 30, 2027	20
Table 3.9: WITCC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2026 – June 30, 2027	21
College Highlight for AY 26-27	22
Major Strategic Priorities for AY 26-27	22

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.”

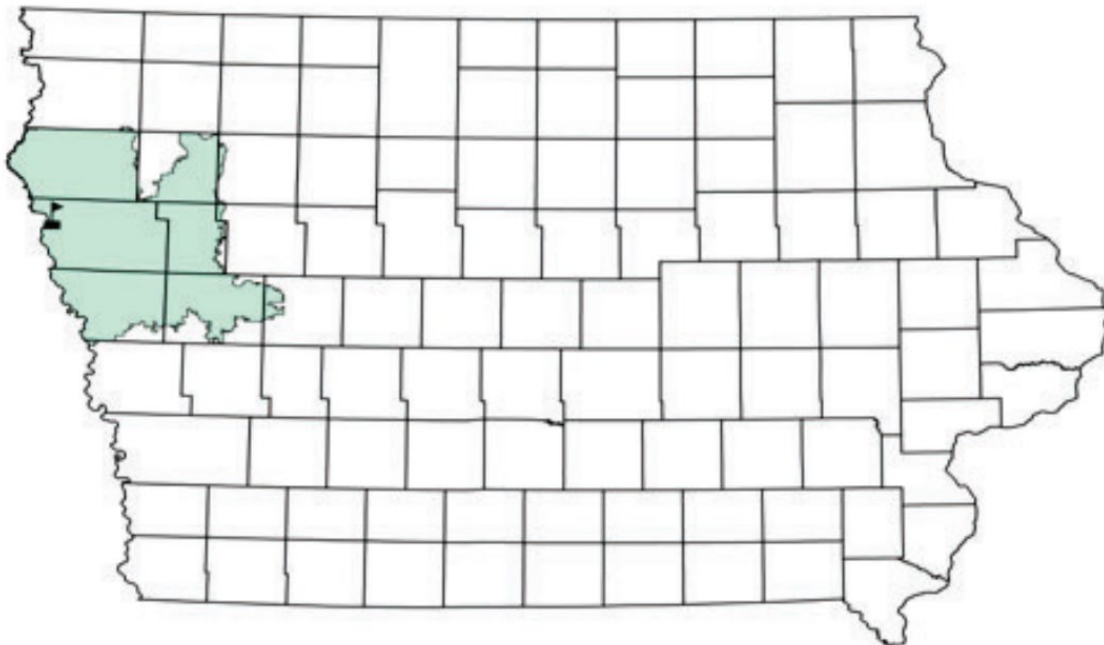
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Western Iowa Tech Community College (WITCC) 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 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	\$179	\$184	
Fees	\$29	\$29	
Cost of Enrollment	\$208	\$213	\$5 (2.4%)

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

Tuition and Fees	FY25 Actual	FY26 Actual	Change
Non-Resident Tuition	\$185	\$190	
Fees	\$29	\$29	
Cost of Enrollment	\$214	\$219	\$5 (2.3%)

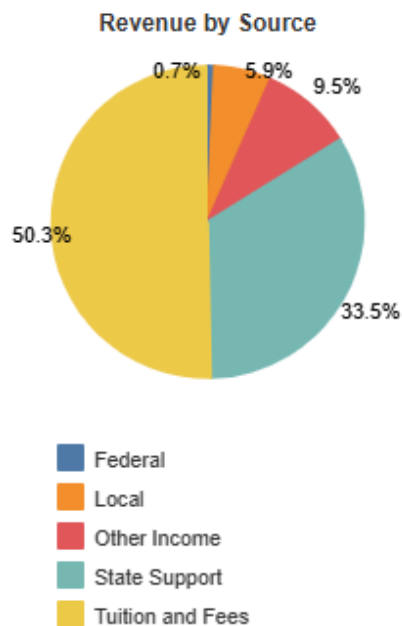
Total Revenues FY25

Total Revenue

\$39,863,752

Previous Year: ▲ 1.4%

Five-Year Average Change: ▲ 1.5%



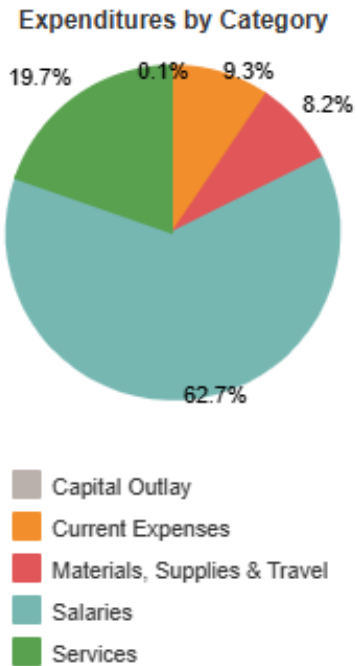
Total Expenditures FY25

Total Expenditures

\$39,720,525

Previous Year: ▲ 1.2%

Five-Year Average Change: ▲ 1.6%



Students

Information regarding credit and noncredit student enrollment is provided below.

Table 1.3: 2025 Credit student enrollment

Students	FY25 Actual
Credit student enrollment	7,256
Full-time students	20.0%
Part-time students	80.0%
Concurrent enrollment	46.6%
Career & Technical Education (CTE)	27.6%
Pell Recipients	1915

Table 1.4: 2025 Noncredit student enrollment

Students	FY25 Actual
Noncredit student enrollment	14,276
Career and Technical Education (CTE)	3,299
Enrolled in CTE	23.1%
Adult Basic Education (ABE)	9.0%
Transferred to credit education	7.3%

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	2019-2023	1,499	\$28,404
Licensed Practical/Vocational Nurse Training	2019-2023	546	\$49,991
Emergency Medical Technology/Technician (EMT Paramedic)	2019-2023	486	\$37,832
Registered Nursing/Registered Nurse	2019-2023	448	\$71,375
Physical Education Teaching and Coaching	2019-2023	217	\$44,371
Dental Assisting/Assistant	2019-2023	187	\$35,181
Network and System Administration/Administrator	2019-2023	165	\$32,872
Criminal Justice/Political Science	2019-2023	113	\$46,592
Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Technician	2019-2023	94	\$40,429
Business Administration and Management, General	2019-2023	71	\$37,736

Faculty and Staff

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

Organizational Structure

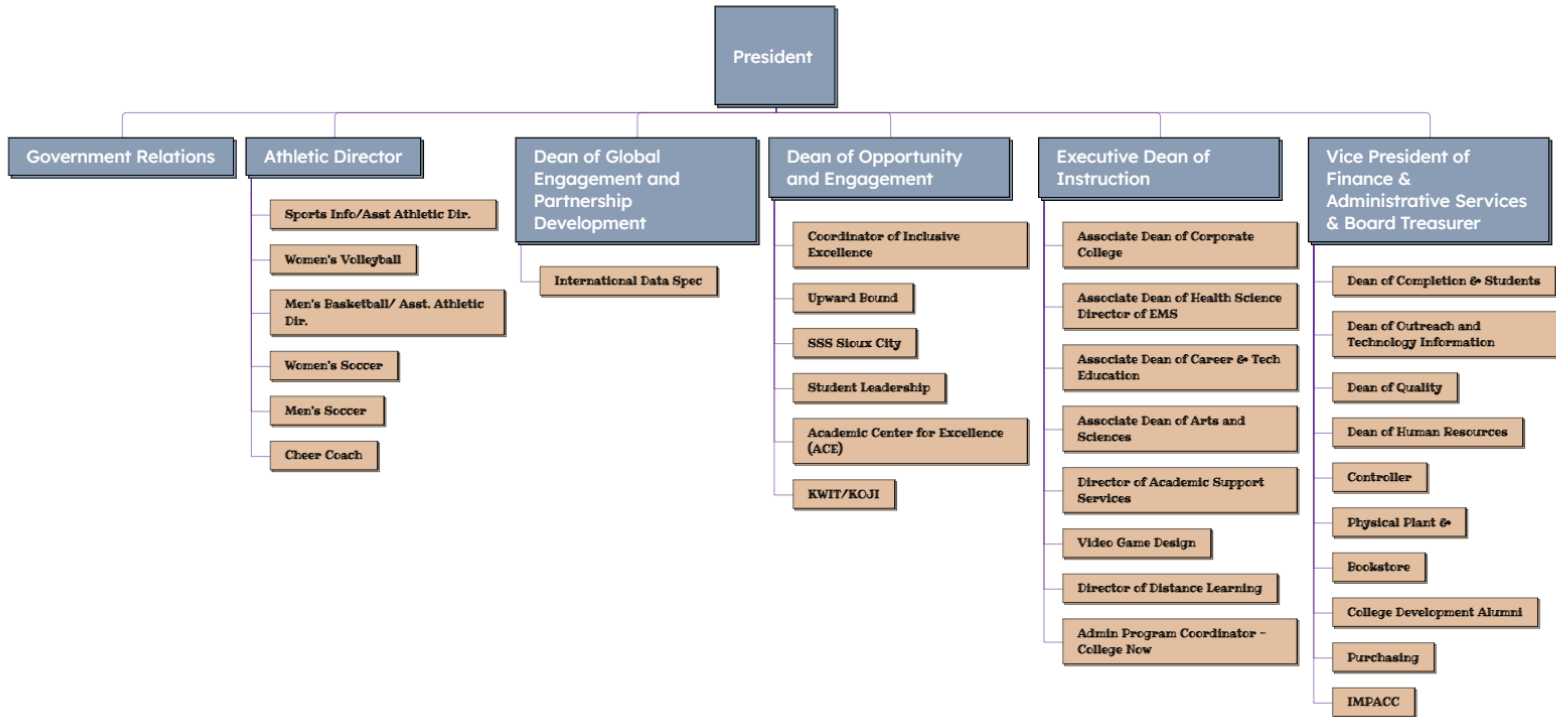


Table 2.1: College Administration

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

College Administration	FY25 Actual
Full-time Administrative	9
Part-time Administrative	0
Temporary Administrative	0
Adjunct Administrative	0
Total College Administration	9

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	72
Part-time Faculty	0
Temporary Faculty	0
Adjunct Faculty	395
Total Faculty	467

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	158
Part-time Professional Staff	14
Temporary Professional Staff	3
Adjunct Professional Staff	0
Total Professional Staff	175

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	49
Part-time Clerical	12
Temporary Clerical	0
Adjunct Clerical	0
Total Clerical Staff	61

Table 2.6: Service Staff

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

Professional Staff	FY25 Actual
Full-time Service Staff	13
Part-time Service Staff	12
Temporary Service Staff	0
Adjunct Service Staff	0
Total Service Staff	25

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	2,524,797	0.20250	2,433,688	91,109
Restricted General	2				
Unemployment Compensation	3				
Tort Liability	4	431,081	0.03457	415,470	15,611
Insurance	5	5,268,772	0.42258	5,078,657	190,115
Early Retirement	6	891,762	0.07152	859,543	32,219
Equipment Replacement	7	1,122,132	0.09000	1,081,639	40,493
Cash Reserve	8				
Standby	9	0	0.00000	0	0
Total General Funds	10	10,238,544	0.82117	9,868,997	369,547
Plant Funds	11	2,524,797	0.20250	2,433,688	91,109
Bonds & Interest Funds	12	0	0.00000	0	0
Grand Total - All Funds	13	12,763,341	1.02367	12,302,685	460,656

Taxable Valuation	WITH Gas & Electric Utilities	12,468,131,066	WITHOUT Gas & Electric	12,018,214,714
Tax Increment Valuation	WITH Gas & Electric Utilities	982,839,313	WITHOUT Gas & Electric	982,839,313
Debt Service Valuation	WITH Gas & Electric Utilities	13,450,970,379	WITHOUT Gas & Electric	13,001,054,027

Table 3.2: WITCC 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					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 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	2,359,415		4,589	340,452	5,351,927	126,933	1,048,630		0	2,359,415	0	11,591,361
Utility Replacement Tax	2			0	0	0	0	0		0	0	0	0
400-409 Student Fees	3	3,623,047	0	0	0	0	0	0	0	0	0	0	3,623,047
410-414 Tuition	4	16,434,048	0	0	0	0	0	0	0	0	0	0	16,434,048
421-424 State Aid	5	13,336,379	0	0	0	0	0	0	0	0	0	0	13,336,379
429 Other State Aid	6	26,435	3,414,569	0	0	0	0	0	0	0	26,436	0	3,467,440
430-449 Federal Aid	7	279,099	3,587,135	0	0	0	0	0	0	0	0	0	3,866,234
450-469 Sales-Service	8	169,848	0	0	0	0	0	0	0	0	133,458	0	303,306
470-499 Other	9	3,635,480	554,925	0	0	0	0	0	0	0	7,022,256	0	11,212,661
480 Proceeds from Certificates	10	0	6,082,557	0	0	0	0	0	0	0	0	0	6,082,557
Total Resources	11	39,863,751	13,639,186	4,589	340,452	5,351,927	126,933	1,048,630	0	0	9,541,565	0	69,917,033
Beginning Fund Balance	12	6,240,919	2,324,765	115,348	-5,309,387	-2,485,213	-111,685	678,851	678,851	0	10,037,133	0	15,428,653

Table 3.4: WITCC 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	3,400,683	0	0	0	0	0	47,983	0	0	0	0	3,448,666
2000 Vocational and Technical	2	12,086,654	1,387,410	0	0	0	0	882,479	0	0	0	0	14,356,543
3000 Adult Education	3	1,849,007	1,846,185	0	0	0	0	19,695	0	0	0	0	3,714,887
4000 Cooperative Programs/Services	4	252,527	6,008,947	0	0	0	0	0	0	0	0	0	6,261,474
5000 Administration	5	2,920,883	0	0	2,500,000	0	0	0	0	0	0	0	5,420,883
6000 Student Services	6	5,082,449	13,077	0	0	0	0	0	0	0	0	0	5,095,526
7000 Learning Resources	7	263,425	0	0	0	0	0	0	0	0	8,433,943	0	8,697,368
8000 Physical Plant	8	5,860,612	1,404,162	0	393,321	4,421,116	0	0	0	0	0	0	12,079,211
9000 General Institution	9	8,004,284	2,203,290	0	0	70,515	4,556	0	0	0	0	0	10,282,645
Total Expenditures	10	39,720,524	12,863,071	0	2,893,321	4,491,631	4,556	950,157	0	0	8,433,943	0	69,357,203
Ending Fund Balance	11	6,384,146	3,100,880	119,937	-7,862,256	-1,624,917	10,692	4,036,395	678,851	0	11,144,755	0	15,988,481

Table 3.5: WITCC 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	2,324,919		0	324,111	5,542,951	68,772	1,033,297		0	2,324,919	0	11,618,969
Utility Replacement Tax	2	89,306		0	12,438	212,910	2,677	39,692		0	89,306	0	446,329
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	0	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	5,755,861	71,449	1,072,989	0	0	18,664,225	0	91,640,298
Beginning Fund Balance	12	6,384,146	3,100,880	119,937	-7,862,256	-1,624,917	10,692	4,036,395	678,851	0	11,144,755	0	15,988,483

Table 3.6: WITCC 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	3,584,793	0	0	0	0	0	258,024	0	0	0	0	3,842,817
2000 Vocational and Technical	2	13,197,944	1,500,000	0	0	0	0	4,745,452	0	0	0	0	19,443,396
3000 Adult Education	3	1,821,469	1,500,000	0	0	0	0	105,908	0	0	0	0	3,427,377
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	342,035	4,588,859	0	0	0	0	18,664,225	0	29,466,265
9000 General Institution	9	8,645,584	2,500,000	0	0	47,592	930,895	0	0	0	0	0	12,124,071
Total Expenditures	10	43,239,225	22,500,000	0	342,035	4,636,451	930,895	5,109,384	0	0	18,664,225	0	95,422,215
Ending Fund Balance	11	6,384,146	3,100,880	119,937	-7,867,742	-505,507	-848,754	0	678,851	0	11,144,755	0	12,206,566

Table 3.7: WITCC 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	2,433,688		0	415,470	5,078,657	859,543	1,081,639		0	2,433,688	0	12,302,685
Utility Replacement Tax	2	91,109		0	15,611	190,115	32,219	40,493		0	91,109	0	460,656
400-409 Student Fees	3	3,700,000	0	0	0	0	0	0	0	0	0	0	3,700,000
410-414 Tuition	4	17,500,000	0	0	0	0	0	0	0	0	0	0	17,500,000
421-424 State Aid	5	14,300,000	0	0	0	0	0	0	0	0	0	0	14,300,000
429 Other State Aid	6	55,000	3,500,000	0	0	0	0	0	0	0	1,000,000	0	4,555,000
430-449 Federal Aid	7	150,000	5,500,000	0	0	0	0	0	0	0	0	0	5,650,000
450-469 Sales-Service	8	200,000	0	0	0	0	0	0	0	0	500,000	0	700,000
470-499 Other	9	5,300,000	1,500,000	0	0	0	0	0	0	0	14,000,000	0	20,800,000
480 Proceeds from Certificates	10	0	12,000,000	0	0	0	0	0	0	0	0	0	12,000,000
Total Resources	11	43,729,797	22,500,000	0	431,081	5,268,772	891,762	1,122,132	0	0	18,024,797	0	91,968,741
Beginning Fund Balance	12	6,384,146	3,100,880	119,937	-7,867,742	-505,507	-848,754	0	678,851	0	11,144,755	0	12,200,000

Table 3.8: WITCC 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	3,743,938	0	0	0	0	0	56,668	0	0	0	0	3,800,606
2000 Vocational and Technical	2	13,306,645	1,500,000	0	0	0	0	1,042,205	0	0	0	0	15,848,850
3000 Adult Education	3	2,035,640	1,500,000	0	0	0	0	23,259	0	0	0	0	3,558,899
4000 Cooperative Programs/Services	4	278,016	12,000,000	0	0	0	0	0	0	0	0	0	12,278,016
5000 Administration	5	3,215,708	0	0	0	0	0	0	0	0	0	0	3,215,708
6000 Student Services	6	5,595,456	4,600,000	0	0	0	0	0	0	0	0	0	10,195,456
7000 Learning Resources	7	290,014	0	0	0	0	0	0	0	0	0	0	290,014
8000 Physical Plant	8	6,452,165	400,000	0	363,339	4,717,041	0	0	0	0	18,024,797	0	29,957,342
9000 General Institution	9	8,812,215	2,500,000	119,937	0	46,224	43,008	0	0	0	0	0	11,521,384
Total Expenditures	10	43,729,797	22,500,000	119,937	363,339	4,763,265	43,008	1,122,132	0	0	18,024,797	0	90,666,275
Ending Fund Balance	11	6,384,146	3,100,880	0	-7,800,000	0	0	0	678,851	0	11,144,755	0	13,508,632

Table 3.9: WITCC 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	9,868,997	2,433,688	0	12,302,685	11,618,969	11,591,361
Utility Replacement Tax	2	369,547	91,109	0	460,656	446,329	0
Student Fees	3	3,700,000	0	0	3,700,000	3,660,000	3,623,047
Tuition	4	17,500,000	0	0	17,500,000	17,400,000	16,434,048
State Aid	5	14,300,000	0		14,300,000	14,000,000	13,336,379
Other State Aid	6	3,555,000	1,000,000	0	4,555,000	5,055,000	3,467,440
Federal Aid	7	5,650,000	0	0	5,650,000	5,760,000	3,866,234
Sales-Service	8	200,000	500,000	0	700,000	950,000	303,306
Other	9	6,800,000	14000000	0	20,800,000	20,750,000	11,212,661
Proceeds from Certificates	10	12,000,000	0	0	12,000,000	12,000,000	6,082,557
Total Resources	11	73,943,544	18,024,797	0	91,968,341	91,640,298	69,917,033
Expenditures:							
Liberal Arts and Sciences	12	3,800,606	0	0	3,800,606	3,842,817	3,448,666
Vocational and Technical	13	15,848,850	0	0	15,848,850	19,443,396	14,356,543
Adult Education	14	3,558,899	0	0	3,558,899	3,427,377	3,714,887
Cooperative Programs/Services	15	12,278,016	0	0	12,278,016	12,451,544	6,261,474
Administration	16	3,215,708	0	0	3,215,708	4,586,444	5,420,883
Student Services	17	10,195,456	0	0	10,195,456	9,803,074	5,095,526
Learning Resources	18	290,014	0	0	290,014	277,227	8,697,368
Physical Plant	19	11,932,545	18,024,797	0	29,957,342	29,466,265	12,079,211
General Institution	20	11,521,384	0	0	11,521,384	12,124,071	10,282,645
Total Expenditures	21	72,641,478	18,024,797	0	90,666,275	95,422,215	69,357,203
Net Resources minus Expenditures	22	1,302,066	0	0	1,302,066	-3,781,917	559,830
Beginning Fund Balance	23	1,061,811	11,144,755	0	12,206,566	15,988,483	15,428,653
Ending Fund Balance	24	2,363,877	11,144,755	0	13,508,632	12,206,566	15,988,483

College Highlight for AY 26-27

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

Western Iowa Tech Community College continues to try to be the best stewards of our finances. The College has a cross functional department team that works on resource allocation for educational equipment needs. The team gathers all equipment dollars from all sources and works to best match the needs of the education of the students with the allowable use from the various sources such as grants, state or federal dollars. The College continues to get rave reviews from accreditors on this process.

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.)

The College has prepared for the start of the Aviation Maintenance Technology program with the establishment of classroom and lab space at a hangar located near the airport in Sioux City, Iowa. The College is awaiting the final approval from the FAA to begin the program.