

IOWA COMMUNITY COLLEGES CERTIFIED BUDGET REPORT

FISCAL
YEAR
2021



**COMMUNITY COLLEGES &
WORKFORCE PREPARATION**
PROSPERITY THROUGH EDUCATION
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Overview

Introduction

The Department of Education, Division of Community Colleges & Workforce Preparation annually prepares the Certified Budget Report. This report provides information to assist the State Board of Education 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.”

To meet Iowa Code, this report on each community college’s projected budget must be reviewed and approved by the State Board on or prior to June 1 of each year. At the time the information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues, and employee salaries are not 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.

Overview and Explanation of Budget Process

Each community college budget included in this report is the budget approved by the community college’s local board. This budget is used for determining tax levies. To prepare this budget, college staff must estimate revenues and expenditures for fiscal year (FY) 2021.

According to Chapter 24 of the Iowa Code, the local approved community college budget must be filed with the college’s controlling county auditor. The controlling county auditor is usually the auditor in the most populated county in the merged area (e.g., Polk county for Des Moines Area Community College), and is published in newspapers with a notice of a public hearing. The notice of the public hearing needs to be published at least 10 days prior to the hearing. The budgets must be sent to the controlling county auditor no later than March 15 of each year on the forms prescribed by the Department of Management.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), the Restricted General Fund (Fund 2), the Plant Fund (Fund 7), and the Bond and Interest Fund (Fund 7). For comparative purposes, the FY 2019 re-estimated budget and the FY 2018 actual revenue and expenditures for Fund 1, Fund 2, and Fund 7 are included.

Unrestricted General Fund (Fund 1)

The Unrestricted General Fund (Fund 1) is available for any legally authorized purpose and is, therefore, used to account for all revenues and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly related with the operation and support of the educational program of the college with the only restrictions being those imposed by the budget.

Community colleges have six primary sources of revenue available for General Fund activities accounted for under Fund 1. These include:

1. State General Aid
2. Tuition and Fees
3. Local Support (Property Tax Levies)
4. Certain Federal Aid
5. Sales and Service
6. Other Income (such as interest).

Restricted General Fund (Fund 2)

The Restricted General Fund (Fund 2) is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use. Some examples are: Tort Liability, Unemployment Compensation, Direct Federal Grants (e.g., Carl D. Perkins, Adult Education and Family Literacy Act), Chapter 260E (Industrial New Jobs Training), Chapter 260F Jobs Training, and Chapter 260G Accelerated Career Education Program.

Plant Fund (Fund 7) and Bond and Interest Fund (Fund 7)

The Plant Funds (Fund 7) are used to account for resources that are available for the purchase and operation of physical facilities. Plant funds are generated from the local \$0.2025 levies.

The Bond and Interest Fund (Fund 7) is used to account for resources that are available for the payment of interest on bonds and retirement of bonds issued.

Published Budgets

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 remain undetermined.

If at the end of the fiscal year, revenues exceed expenditures, a fund balance surplus will occur for that year. Conversely, when expenditures are greater than revenues, a fund balance deficit will occur for that year. Over the years, it has been common practice for colleges to gradually accumulate the fund balance up to some targeted amount that is a cushion to unforeseen future drops in revenues or increases in one-time expenditures.

The individual community college budget depicts trends in revenues and expenditures for the General Funds (Fund 1 and Fund 2), Plant Fund (Fund 7), and Bond and Interest Fund (Fund 7) for each community college. The budgeted financial information of FY 2021, re-estimated FY 2020, and the actual revenue and expenditures for FY 2019 are provided for a more accurate view of each institution’s budget and a history of the revenues and expenditures. The statewide total budget summarizes the individual community college data into statewide totals.

The following section provides the FY 2021 budget for each community college as submitted in the public hearings and to the county auditors for the certification process and is as provided to the Department of Education by Iowa’s 15 community colleges. It is important to remember that this document includes more data than Fund 1 (Unrestricted General Fund), which is normally reported in other published documents. It also includes Fund 2 (Restricted General Fund) and Fund 7 (Plant Fund and Bond and Interest Fund).

The comments included on the following pages come directly from the community colleges. They are unedited and intended to clarify certain aspects of the college’s adopted budget.

TABLE 1. ALL COLLEGES

Resources	FY 2021 Adopted Budget			Total of All Funds	FY 2020	FY 2019
	General Funds	Plant Funds	Bond & Interest Funds		Re-estimated Budget	Audited Actual
Taxes Levied on Property	105,320,294	36,118,860	31,917,097	173,356,251	164,787,983	165,212,611
Utility Replacement Tax	3,241,632	1,081,419	986,138	5,309,189	4,223,310	3,018,660
Student Fees	21,174,515	0	0	21,174,515	21,548,017	20,431,337
Tuition	295,208,403	0	0	295,208,403	283,988,503	290,138,044
State Aid	213,390,397	400,000	0	213,790,397	208,748,149	203,121,122
Other State Aid	48,869,225	4,239,541	359,629	53,468,395	52,751,531	48,518,680
Federal Aid	47,520,188	3,550,000	0	51,070,188	47,247,770	50,035,191
Sales-Service	25,844,730	2,102,221	0	27,946,951	26,040,902	16,725,151
Other	136,254,109	108,319,011	701,775	245,274,895	244,841,308	227,039,219
Proceeds from Certificates	39,035,215	14,400,000	34,230,000	87,665,215	74,980,000	17,383,446
Total Resources	935,858,708	170,211,052	68,194,639	1,174,264,399	1,129,157,473	1,041,623,461
Expenditures						
Liberal Arts and Sciences	146,322,814	27,850	0	146,350,664	142,618,298	136,932,291
Vocational and Technical	179,116,985	98,520	0	179,215,505	176,834,223	180,112,255
Adult Education	70,047,751	15,580	0	70,063,331	68,695,469	65,836,935
Cooperative Programs/ Services	95,110,323	2,000,000	0	97,110,323	96,940,789	79,971,280
Administration	70,863,322	26,562	4,611,523	75,501,407	70,726,071	58,600,249
Student Services	75,637,165	0	0	75,637,165	73,606,384	67,743,495
Learning Resources	12,047,564	0	0	12,047,564	11,819,910	10,076,095
Physical Plant	104,553,987	164,620,723	26,967,440	299,743,650	270,876,944	173,459,371
General Institution	183,936,033	4,433,400	39,935,491	228,304,924	205,115,991	231,524,484
Total Expenditures	937,635,944	171,222,635	71,514,454	1,183,974,533	1,117,234,079	1,004,256,455
Net Resources minus Expenditures	-1,777,236	-1,011,583	-6,921,315	-9,710,134	11,923,394	36,645,000
Beginning Fund Balance	130,707,571	299,550,487	-2,562,958	428,940,827	417,017,433	380,372,433
Ending Fund Balance	128,930,335	298,538,904	-8,238,546	419,230,693	428,940,827	417,017,433

TABLE 2. NORTHEAST IOWA COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	5,543,757	2,457,716	3,739,340	11,740,813	12,490,153	12,932,676
Utility Replacement Tax	128,674	57,044	81,149	266,867	280,266	297,833
Student Fees	1,495,000	0	0	1,495,000	1,524,277	1,463,369
Tuition	13,613,287	0	0	13,613,287	13,454,681	13,046,489
State Aid	10,288,776	0	0	10,288,776	10,288,776	10,000,076
Other State Aid	3,138,076	61,213	88,051	3,287,340	2,937,378	2,208,634
Federal Aid	3,008,000	0	0	3,008,000	2,090,307	1,482,940
Sales-Service	68,932	0	0	68,932	23,315	200,565
Other	18,664,255	600,000	0	19,264,255	24,189,561	22,735,484
Proceeds from Certificates	4,000,000	6,400,000	14,000,000	24,400,000	16,000,000	0
Total Resources	59,948,757	9,575,973	17,908,540	87,433,270	83,278,714	64,368,066
Expenditures						
Liberal Arts and Sciences	6,309,418	0	0	6,309,418	6,129,148	6,127,443
Vocational and Technical	9,283,153	0	0	9,283,153	9,726,720	7,067,858
Adult Education	4,311,422	0	0	4,311,422	4,305,381	3,704,399
Cooperative Programs/Services	16,697,996	0	0	16,697,996	16,523,767	15,383,922
Administration	1,484,569	0	0	1,484,569	1,442,153	1,296,782
Student Services	3,440,280	0	0	3,440,280	3,244,843	2,509,019
Learning Resources	942,284	0	0	942,284	721,076	827,789
Physical Plant	5,769,138	9,260,773	14,088,051	29,117,962	21,434,204	5,962,626
General Institution	11,972,840	315,200	3,820,489	16,108,529	18,789,786	14,907,933
Total Expenditures	60,211,100	9,575,973	17,908,540	87,695,613	82,317,078	57,787,771
Net Resources minus Expenditures	-262,343	0	0	-262,343	961,636	6,580,295
Beginning Fund Balance	11,367,251	40,920,583		52,703,933	51,742,297	45,162,002
Ending Fund Balance	11,104,908	40,920,583	416,099	52,441,590	52,703,933	51,742,297

Estimated Total Tax Rate per \$1,000 value 0.94734

TABLE 3. NORTH IOWA AREA COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			Total of All Funds	FY 2020	FY 2019
	General Funds	Plant Funds	Bond & Interest Funds		Re-estimated Budget	Audited Actual
Taxes Levied on Property	4,409,045	1,512,172	0	5,921,217	5,843,227	5,796,759
Utility Replacement Tax	141,164	48,434	0	189,598	0	0
Student Fees	1,178,547	0	0	1,178,547	1,232,371	1,377,726
Tuition	11,042,514	0	0	11,042,514	10,775,497	11,168,734
State Aid	10,655,149	400,000	0	11,055,149	10,412,827	10,576,595
Other State Aid	1,100,000	0	0	1,100,000	1,793,780	1,192,484
Federal Aid	1,248,500	0	0	1,248,500	1,488,500	1,698,090
Sales-Service	130,000	0	0	130,000	120,000	217,917
Other	3,422,629	161,132	0	3,583,761	5,004,050	4,833,066
Proceeds from Certificates	185,000	0	0	185,000	700,000	0
Total Resources	33,512,548	2,121,738	0	35,634,286	37,370,252	36,861,371
Expenditures						
Liberal Arts and Sciences	5,769,820	0	0	5,769,820	5,215,912	5,292,551
Vocational and Technical	5,182,763	0	0	5,182,763	5,263,098	4,404,265
Adult Education	4,452,740	0	0	4,452,740	4,613,238	4,214,300
Cooperative Programs/Services	3,785,700	0	0	3,785,700	3,842,276	3,295,230
Administration	1,515,945	0	0	1,515,945	1,611,705	1,401,114
Student Services	6,081,442	0	0	6,081,442	5,471,848	6,186,850
Learning Resources	638,200	0	0	638,200	783,101	609,048
Physical Plant	5,234,505	2,000,000	0	7,234,505	7,495,332	5,533,368
General Institution	4,134,699	0	0	4,134,699	4,471,283	3,934,842
Total Expenditures	36,795,814	2,000,000	0	38,795,814	38,767,793	34,871,568
Net Resources minus Expenditures	-3,283,266	121,738	0	-3,161,528	-1,397,541	1,989,803
Beginning Fund Balance	15,327,913	1,176,561	0	16,504,474	17,902,015	15,912,212
Ending Fund Balance	12,044,647	1,298,299	0	13,342,946	16,504,474	17,902,015

Estimated Total Tax Rate per \$1,000 value 0.79293

TABLE 4. IOWA LAKES COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	4,648,043	1,390,109	1,516,130	7,554,282	7,123,341	7,260,757
Utility Replacement Tax	141,190	42,229	43,783	227,202	219,912	231,173
Student Fees	522,018	0	0	522,018	501,000	522,018
Tuition	8,175,000	0	0	8,175,000	8,087,500	8,124,416
State Aid	9,650,000	0	0	9,650,000	9,638,853	9,391,092
Other State Aid	2,220,700	425,000	25,000	2,670,700	2,660,700	2,550,313
Federal Aid	1,953,000	0	0	1,953,000	1,891,000	2,090,457
Sales-Service	78,420	0	0	78,420	47,000	63,276
Other	6,405,000	0	0	6,405,000	4,466,750	11,631,188
Proceeds from Certificates	0	0	0	0	0	0
Total Resources	33,793,371	1,857,338	1,584,913	37,235,622	34,636,056	41,864,690
Expenditures						
Liberal Arts and Sciences	5,536,000	0	0	5,536,000	5,480,000	5,498,266
Vocational and Technical	5,600,000	0	0	5,600,000	5,514,500	5,234,313
Adult Education	1,670,000	0	0	1,670,000	1,824,500	1,711,992
Cooperative Programs/Services	1,945,000	0	0	1,945,000	1,983,000	2,022,913
Administration	1,082,000	0	0	1,082,000	1,064,500	1,039,380
Student Services	2,375,000	0	0	2,375,000	2,459,000	2,384,874
Learning Resources	542,186	0	0	542,186	567,000	544,489
Physical Plant	2,752,531	1,800,000	1,707,163	6,259,694	5,367,500	8,761,758
General Institution	12,132,955	400,000	0	12,532,955	12,440,035	17,901,304
Total Expenditures	33,635,672	2,200,000	1,707,163	37,542,835	36,700,035	45,099,289
Net Resources minus Expenditures	157,699	-342,662	-122,250	-307,213	-2,063,979	-3,234,599
Beginning Fund Balance	2,657,590	327,699	158,360	3,143,649	5,207,628	8,442,227
Ending Fund Balance	2,815,289	-14,963	36,110	2,836,436	3,143,649	5,207,628
Estimated Total Tax Rate per \$1,000 value						1.08959

TABLE 5. NORTHWEST IOWA COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	3,135,036	1,002,848	1,315,342	5,453,226	4,789,134	3,458,577
Utility Replacement Tax	62,964	20,152	23,758	106,874	95,461	76,139
Student Fees	420,000	0	0	420,000	424,000	436,545
Tuition	6,300,000	0	0	6,300,000	6,134,200	5,786,985
State Aid	4,850,000	0		4,850,000	4,747,992	4,619,544
Other State Aid	756,119	13,532	0	769,651	703,674	2,280,391
Federal Aid	1,030,000	0	0	1,030,000	926,283	926,277
Sales-Service	5,000	0	0	5,000	5,000	5,003
Other	1,825,000	6,986,468	0	8,811,468	11,953,727	1,687,201
Proceeds from Certificates	1,500,000	0	0	1,500,000	1,500,000	796,693
Total Resources	19,884,119	8,023,000	1,339,100	29,246,219	31,279,471	20,073,355
Expenditures						
Liberal Arts and Sciences	1,745,000	0	0	1,745,000	1,731,185	2,020,931
Vocational and Technical	4,875,000	0	0	4,875,000	4,628,988	4,212,996
Adult Education	775,000	0	0	775,000	794,496	771,674
Cooperative Programs/Services	900,000	0	0	900,000	860,008	891,678
Administration	1,530,000	0	1,338,500	2,868,500	2,806,798	1,416,978
Student Services	1,275,000	0	0	1,275,000	1,189,933	1,155,275
Learning Resources	125,000	0	0	125,000	121,902	118,351
Physical Plant	3,343,000	8,020,000	0	11,363,000	14,087,792	4,775,034
General Institution	5,050,000	0	600	5,050,600	4,987,808	4,797,608
Total Expenditures	19,618,000	8,020,000	1,339,100	28,977,100	31,208,910	20,160,525
Net Resources minus Expenditures	266,119	3,000	0	269,119	70,561	-87,170
Beginning Fund Balance	1,482,287	3,869,531		5,351,818	5,281,257	5,368,427
Ending Fund Balance	1,748,406	3,872,531	0	5,620,937	5,351,818	5,281,257
Estimated Total Tax Rate per \$1,000 value						1.07658

FIGURE 6. IOWA CENTRAL COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	5,031,951	1,755,211	3,014,998	9,802,160	8,773,211	10,577,091
Utility Replacement Tax	168,096	58,668	95,117	321,881	305,926	364,226
Student Fees	1,900,000	0	0	1,900,000	2,000,000	1,883,979
Tuition	19,313,000	0	0	19,313,000	18,800,000	19,738,703
State Aid	12,118,434	0	0	12,118,434	11,826,187	11,469,504
Other State Aid	2,791,590	502,000	60,000	3,353,590	3,432,723	3,305,966
Federal Aid	3,517,970	0	0	3,517,970	2,844,746	1,595,253
Sales-Service	1,300,000	200,000	0	1,500,000	1,650,000	1,051,024
Other	2,450,000	15,500,000	0	17,950,000	18,950,000	2,116,914
Proceeds from Certificates	2,500,000	0	0	2,500,000	1,800,000	2,440,781
Total Resources	51,091,041	18,015,879	3,170,115	72,277,035	70,382,793	54,543,441
Expenditures						
Liberal Arts and Sciences	7,071,123	0	0	7,071,123	6,946,123	6,989,824
Vocational and Technical	9,228,156	0	0	9,228,156	9,103,156	9,156,271
Adult Education	3,403,594	0	0	3,403,594	3,425,334	3,502,508
Cooperative Programs/Services	3,939,928	2,000,000	0	5,939,928	4,774,928	1,876,336
Administration	3,518,631	0	3,273,023	6,791,654	5,911,581	3,902,566
Student Services	6,006,075	0	0	6,006,075	5,961,075	5,831,717
Learning Resources	101,327	0	0	101,327	94,327	94,618
Physical Plant	5,765,880	15,994,820	0	21,760,700	23,040,700	10,907,874
General Institution	11,836,652	0	0	11,836,652	10,928,415	12,740,619
Total Expenditures	50,871,366	17,994,820	3,273,023	72,139,209	70,185,639	55,002,333
Net Resources minus Expenditures	219,675	21,059	-102,908	137,826	197,154	-458,892
Beginning Fund Balance	11,674,442	72,959	102,908	11,850,309	11,653,155	12,112,047
Ending Fund Balance	11,894,117	94,018	0	11,988,135	11,850,309	11,653,155
Estimated Total Tax Rate per \$1,000 value					1.1132	

FIGURE 7. IOWA VALLEY COMMUNITY COLLEGE DISTRICT

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	3,455,631	1,033,535	3,793,869	8,283,035	4,268,483	4,950,071
Utility Replacement Tax	180,025	53,842	186,481	420,348	223,222	229,550
Student Fees	1,710,000	0	0	1,710,000	1,692,284	1,704,004
Tuition	9,929,790	0	0	9,929,790	9,488,965	9,583,463
State Aid	9,478,510	0	0	9,478,510	9,242,211	9,000,647
Other State Aid	1,439,815	29,201	87,781	1,556,797	1,481,910	2,447,069
Federal Aid	2,330,539	0	0	2,330,539	1,431,880	1,085,663
Sales-Service	200,000	0	0	200,000	222,600	186,563
Other	4,060,672	11,211,750	701,775	15,974,197	8,083,438	5,193,170
Proceeds from Certificates	0	0	0	0	0	0
Total Resources	32,784,982	12,328,328	4,769,906	49,883,216	36,134,993	34,380,200
Expenditures						
Liberal Arts and Sciences	8,562,747	0	0	8,562,747	8,398,085	7,918,582
Vocational and Technical	4,683,427	0	0	4,683,427	3,706,012	3,820,987
Adult Education	2,857,276	0	0	2,857,276	2,811,396	2,529,268
Cooperative Programs/Services	2,491,551	0	0	2,491,551	4,122,696	424,196
Administration	4,281,357	0	0	4,281,357	4,002,192	4,326,879
Student Services	2,539,503	0	0	2,539,503	2,593,255	2,505,235
Learning Resources	318,084	0	0	318,084	309,760	300,234
Physical Plant	3,755,901	11,927,586	4,769,906	20,453,393	6,836,860	8,167,306
General Institution	3,586,054	0	0	3,586,054	3,461,816	3,154,703
Total Expenditures	33,075,900	11,927,586	4,769,906	49,773,392	36,242,072	33,147,390
Net Resources minus Expenditures	-290,918	400,742	0	109,824	-107,079	1,232,810
Beginning Fund Balance	5,775,592	4,770,631		10,546,223	10,653,302	9,420,492
Ending Fund Balance	5,484,674	5,171,373	0	10,656,047	10,546,223	10,653,302
Estimated Total Tax Rate per \$1,000 value					1.58101	

FIGURE 8. HAWKEYE COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	6,976,371	2,002,374	2,637,357	11,616,102	11,025,522	9,630,174
Utility Replacement Tax	181,034	51,958	64,146	297,138	298,305	271,701
Student Fees	0	0	0	0	0	1,474
Tuition	19,164,771	0	0	19,164,771	19,077,643	19,187,097
State Aid	14,603,284	0	0	14,603,284	14,064,146	13,668,239
Other State Aid	2,661,663	49,189	63,797	2,774,649	2,064,233	2,592,223
Federal Aid	3,200,000	0	0	3,200,000	3,200,000	3,132,848
Sales-Service	0	0	0	0	0	0
Other	7,949,594	0	0	7,949,594	8,750,000	9,206,205
Proceeds from Certificates	3,000,000	0	0	3,000,000	1,500,000	5,030,000
Total Resources	57,736,717	2,103,521	2,765,300	62,605,538	59,979,849	62,719,961
Expenditures						
Liberal Arts and Sciences	7,808,121	0	0	7,808,121	7,633,180	7,997,690
Vocational and Technical	12,316,016	0	0	12,316,016	11,786,582	11,494,410
Adult Education	6,207,117	0	0	6,207,117	5,975,639	5,751,816
Cooperative Programs/Services	6,938,959	0	0	6,938,959	6,612,571	6,534,456
Administration	3,116,689	0	0	3,116,689	2,966,071	2,976,204
Student Services	4,683,546	0	0	4,683,546	4,558,010	4,498,946
Learning Resources	830,512	0	0	830,512	811,713	798,688
Physical Plant	7,025,017	2,603,521	1,337,200	10,965,738	10,414,718	11,151,951
General Institution	8,299,054	0	0	8,299,054	9,110,706	11,529,608
Total Expenditures	57,225,031	2,603,521	1,337,200	61,165,752	59,869,190	62,733,769
Net Resources minus Expenditures	511,686	-500,000	1,428,100	1,439,786	110,659	-13,808
Beginning Fund Balance	15,517,257	5,246,696	763,473	21,527,426	21,416,767	21,430,575
Ending Fund Balance	16,028,943	4,746,696	2,191,573	22,967,212	21,527,426	21,416,767
Estimated Total Tax Rate per \$1,000 value					1.15802	

FIGURE 9. EASTERN IOWA COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	6,391,617	3,057,793	3,140,243	12,589,653	14,757,117	14,833,237
Utility Replacement Tax	221,368	105,839	103,577	430,784	524,524	540,386
Student Fees	2,280,022	0	0	2,280,022	2,204,259	1,491,225
Tuition	23,995,214	0	0	23,995,214	21,995,123	21,976,051
State Aid	18,512,052	0	0	18,512,052	17,712,508	17,312,504
Other State Aid	7,145,326	895,000	0	8,040,326	7,589,359	4,423,182
Federal Aid	7,713,839	2,550,000	0	10,263,839	9,906,670	2,492,315
Sales-Service	4,393,721	255,025	0	4,648,746	3,189,854	2,080,367
Other	11,760,103	7,105,000	0	18,865,103	15,644,508	15,658,614
Proceeds from Certificates	4,850,215	0	0	4,850,215	4,480,000	0
Total Resources	87,263,477	13,968,657	3,243,820	104,475,954	98,003,922	80,807,881
Expenditures						
Liberal Arts and Sciences	13,352,481	27,850	0	13,380,331	12,287,234	10,953,942
Vocational and Technical	19,380,411	98,520	0	19,478,931	18,191,367	12,602,643
Adult Education	7,310,215	15,580	0	7,325,795	6,537,258	5,318,762
Cooperative Programs/Services	9,447,653	0	0	9,447,653	9,233,490	7,233,284
Administration	12,186,037	26,562	0	12,212,599	11,401,198	8,020,034
Student Services	5,439,796	0	0	5,439,796	5,027,383	4,848,467
Learning Resources	995,214	0	0	995,214	928,125	
Physical Plant	9,226,325	13,995,000	0	26,822,825	22,827,468	12,609,904
General Institution	13,611,461	0	0	13,611,461	11,772,160	8,504,720
Total Expenditures	90,949,593	14,163,512	0	108,714,605	98,205,683	70,091,756
Net Resources minus Expenditures	-3,686,116	-194,855	-357,680	-4,238,651	-201,761	9,994,119
Beginning Fund Balance	22,014,270	32,519,910	257,680	54,791,860	54,993,621	44,999,502
Ending Fund Balance	18,328,154	32,325,055	-100,000	50,553,209	54,791,860	54,993,621
Estimated Total Tax Rate per \$1,000 value					0.82406	

FIGURE 10. KIRKWOOD COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	21,077,933	5,303,992	6,999,895	33,381,820	30,951,250	31,086,956
Utility Replacement Tax	508,175	127,929	157,930	794,034	747,064	0
Student Fees	1,886,238	0	0	1,886,238	1,908,758	1,771,648
Tuition	52,912,306	0	0	52,912,306	51,343,028	57,124,200
State Aid	33,256,610	0	0	33,256,610	33,256,610	31,691,865
Other State Aid	7,500,000	0	0	7,500,000	7,500,000	7,356,438
Federal Aid	6,000,000	0	0	6,000,000	6,000,000	20,611,802
Sales-Service	16,650,928	0	0	16,650,928	16,847,093	9,160,003
Other	11,234,470	0	0	11,234,470	11,234,592	54,881,476
Proceeds from Certificates	4,000,000	0	20,230,000	24,230,000	23,500,000	5,187,388
Total Resources	155,026,660	5,431,921	27,387,825	187,846,406	183,288,395	218,871,776
Expenditures						
Liberal Arts and Sciences	27,841,927	0	0	27,841,927	27,300,000	25,139,398
Vocational and Technical	24,519,226	0	0	24,519,226	24,100,000	40,028,520
Adult Education	10,053,375	0	0	10,053,375	9,900,000	9,534,086
Cooperative Programs/Services	10,561,350	0	0	10,561,350	10,500,000	7,181,802
Administration	23,286,051	0	0	23,286,051	21,345,594	16,093,358
Student Services	6,822,700	0	0	6,822,700	6,700,000	6,710,529
Learning Resources	2,075,563	0	0	2,075,563	2,050,000	2,061,460
Physical Plant	9,373,825	0	0	9,373,825	40,550,000	9,946,872
General Institution	36,964,374	3,718,200	35,155,325	75,837,899	36,373,901	95,856,957
Total Expenditures	151,498,391	3,718,200	35,155,325	190,371,916	178,819,495	212,552,982
Net Resources minus Expenditures	3,528,269	1,713,721	-7,767,500	-2,525,510	4,468,900	6,318,794
Beginning Fund Balance	-7,965,185	120,744,580	-3,845,379	108,934,016	104,465,116	98,146,322
Ending Fund Balance	-4,436,916	122,458,301	-11,612,879	106,408,506	108,934,016	104,465,116
Estimated Total Tax Rate per \$1,000 value					1.25725	

FIGURE 11. DES MOINES AREA COMMUNITY COLLEGE

	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Resources						
Taxes Levied on Property	20,887,003	9,772,008	0	30,659,011	30,099,739	30,152,548
Utility Replacement Tax	457,180	213,965	0	671,145	0	0
Student Fees	1,620,090	0	0	1,620,090	2,060,340	1,867,293
Tuition	63,260,567	0	0	63,260,567	60,386,697	58,827,348
State Aid	35,906,926	0	0	35,906,926	35,062,314	33,916,984
Other State Aid	8,837,880	660,000	0	9,497,880	9,437,654	8,648,588
Federal Aid	6,307,690	0	0	6,307,690	6,196,582	4,475,910
Sales-Service	228,000	343,196	0	571,196	539,196	762,600
Other	37,508,320	33,400,341	0	70,908,661	86,974,819	53,489,579
Proceeds from Certificates	0	0	0	0	0	0
Total Resources	175,013,656	44,389,510	0	219,403,166	230,757,341	192,140,850
Expenditures						
Liberal Arts and Sciences	31,037,483	0	0	31,037,483	30,994,143	29,668,364
Vocational and Technical	42,826,851	0	0	42,826,851	41,886,183	42,002,540
Adult Education	16,303,200	0	0	16,303,200	15,468,662	15,553,571
Cooperative Programs/Services	15,421,938	0	0	15,421,938	16,426,938	23,043,249
Administration	4,873,393	0	0	4,873,393	4,933,393	4,035,187
Student Services	13,174,138	0	0	13,174,138	13,109,570	12,197,500
Learning Resources	3,583,844	0	0	3,583,844	3,583,844	3,207,455
Physical Plant	20,024,269	47,340,417	0	67,364,686	70,992,030	36,440,585
General Institution	27,829,724	0	0	27,829,724	22,859,726	20,432,695
Total Expenditures	175,074,840	47,340,417	0	222,415,257	220,254,489	186,581,146
Net Resources minus Expenditures	-61,184	-2,950,907	0	-3,012,091	10,502,852	5,559,704
Beginning Fund Balance	18,002,007	7,261,988	0	25,263,995	14,761,143	9,201,439
Ending Fund Balance	17,940,823	4,311,081	0	22,251,904	25,263,995	14,761,143
				Estimated Total Tax Rate per \$1,000 value		0.63533

FIGURE 12. WESTERN IOWA TECH COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	6,402,646	1,904,961	0	8,307,607	7,878,306	8,523,582
Utility Replacement Tax	332,641	98,983	0	431,624	450,742	0
Student Fees	3,700,000	0	0	3,700,000	3,650,000	3,552,572
Tuition	14,500,000	0	0	14,500,000	14,150,000	13,906,216
State Aid	11,600,000	0		11,600,000	11,242,657	11,242,657
Other State Aid	2,550,000	50,000	0	2,600,000	3,055,088	2,357,851
Federal Aid	3,750,000	1,000,000	0	4,750,000	3,750,000	3,332,621
Sales-Service	200,000	750,000	0	950,000	200,000	936,100
Other	4,750,000	10,000,000	0	14,750,000	9,252,444	8,334,716
Proceeds from Certificates	12,000,000	0	0	12,000,000	12,000,000	3,928,584
Total Resources	59,785,287	13,803,944	0	73,589,231	65,629,237	56,114,899
Expenditures						
Liberal Arts and Sciences	3,859,990	0	0	3,859,990	3,773,021	3,494,463
Vocational and Technical	11,597,799	0	0	11,597,799	12,412,938	12,592,516
Adult Education	2,351,791	0	0	2,351,791	2,638,545	3,617,439
Cooperative Programs/Services	12,516,122	0	0	12,516,122	12,502,621	5,070,810
Administration	2,342,346	0	0	2,342,346	2,281,059	2,194,269
Student Services	6,159,566	0	0	6,159,566	6,089,976	2,634,377
Learning Resources	257,804	0	0	257,804	251,058	243,233
Physical Plant	9,756,035	13,803,944	0	23,559,979	16,290,039	16,173,700
General Institution	10,467,032	0	0	10,467,032	10,184,639	8,509,845
Total Expenditures	59,308,485	13,803,944	0	73,112,429	66,423,896	54,530,652
Net Resources minus Expenditures	476,802	0	0	476,802	-794,659	1,584,247
Beginning Fund Balance	6,481,119	5,202,398		11,683,517	12,478,176	10,893,929
Ending Fund Balance	6,957,921	5,202,398	0	12,160,319	11,683,517	12,478,176
Estimated Total Tax Rate per \$1,000 value					0.88311	

FIGURE 13. IOWA WESTERN COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	6,483,336	2,067,618	4,879,614	13,430,568	13,182,271	13,021,321
Utility Replacement Tax	256,310	81,752	185,506	523,568	549,250	514,506
Student Fees	1,155,600	0	0	1,155,600	1,236,255	1,187,096
Tuition	22,931,954	0	0	22,931,954	21,427,492	21,940,248
State Aid	12,904,948	0	0	12,904,948	12,084,536	12,204,008
Other State Aid	3,424,871	0	0	3,424,871	4,000,501	2,837,497
Federal Aid	977,331	0	0	977,331	1,054,897	833,246
Sales-Service	814,264	0	0	814,264	941,863	733,707
Other	3,440,066	15,085,320	0	18,525,386	11,079,741	16,538,603
Proceeds from Certificates	0	5,000,000	0	5,000,000	10,000,000	0
Total Resources	52,388,680	22,234,690	5,065,120	79,688,490	75,556,806	69,810,232
Expenditures						
Liberal Arts and Sciences	8,922,089	0	0	8,922,089	8,717,147	8,537,937
Vocational and Technical	6,992,687	0	0	6,992,687	8,490,502	6,087,487
Adult Education	3,003,133	0	0	3,003,133	3,245,549	2,764,140
Cooperative Programs/Services	2,326,832	0	0	2,326,832	1,511,895	2,216,471
Administration	5,883,304	0	0	5,883,304	5,367,195	5,633,185
Student Services	5,714,119	0	0	5,714,119	5,580,287	5,449,167
Learning Resources	228,996	0	0	228,996	215,107	219,136
Physical Plant	9,493,274	22,234,690	5,065,120	36,793,084	7,184,188	20,747,591
General Institution	9,734,015	0	0	9,734,015	35,052,269	9,295,617
Total Expenditures	52,298,449	22,234,690	5,065,120	79,598,259	75,364,139	60,950,731
Net Resources minus Expenditures	90,231	0	0	90,231	192,667	8,859,501
Beginning Fund Balance	10,604,440	70,287,478		81,376,188	81,183,521	72,324,020
Ending Fund Balance	10,694,671	70,287,478	484,270	81,466,419	81,376,188	81,183,521
Estimated Total Tax Rate per \$1,000 value					1.27910	

FIGURE 14. SOUTHWESTERN COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	2,397,152	698,107	0	3,095,259	2,983,314	2,946,404
Utility Replacement Tax	73,698	21,468	0	95,166	95,486	52,870
Student Fees	715,000	0	0	715,000	715,000	557,062
Tuition	5,800,000	0	0	5,800,000	5,600,000	5,769,167
State Aid	4,840,000	0	0	4,840,000	4,800,000	4,708,909
Other State Aid	1,440,000	400,000	0	1,840,000	1,820,000	1,611,041
Federal Aid	1,800,000	0	0	1,800,000	1,800,000	1,109,944
Sales-Service	16,000	0	0	16,000	16,000	1,331
Other	10,002,000	4,750,000	0	14,752,000	14,752,000	3,103,895
Proceeds from Certificates	0	0	0	0	0	0
Total Resources	27,083,850	5,869,575	0	32,953,425	32,581,800	19,860,623
Expenditures						
Liberal Arts and Sciences	4,112,500	0	0	4,112,500	3,950,000	3,597,260
Vocational and Technical	4,597,500	0	0	4,597,500	4,650,000	3,303,706
Adult Education	1,585,000	0	0	1,585,000	1,550,000	1,118,255
Cooperative Programs/Services	4,400,000	0	0	4,400,000	4,450,000	171,675
Administration	1,615,000	0	0	1,615,000	1,560,000	1,165,867
Student Services	2,332,000	0	0	2,332,000	2,257,000	2,031,816
Learning Resources	345,550	0	0	345,550	350,000	165,301
Physical Plant	3,359,275	5,869,575	0	9,228,850	9,394,400	3,390,410
General Institution	4,737,025	0	0	4,737,025	4,820,400	3,851,408
Total Expenditures	27,083,850	5,869,575	0	32,953,425	32,981,800	18,795,698
Net Resources minus Expenditures	0	0	0	0	-400,000	1,064,925
Beginning Fund Balance	5,317,362	1,239,567	0	6,556,929	6,956,929	5,892,004
Ending Fund Balance	5,317,362	1,239,567	0	6,556,929	6,556,929	6,956,929
Estimated Total Tax Rate per \$1,000 value						0.89802

FIGURE 15. INDIAN HILLS COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	5,032,786	1,278,238	0	6,311,024	5,978,502	5,437,429
Utility Replacement Tax	206,164	52,343	0	258,507	214,370	209,500
Student Fees	2,250,000	0	0	2,250,000	2,033,588	2,268,981
Tuition	14,700,000	0	0	14,700,000	13,839,458	14,497,176
State Aid	15,764,708	0	0	15,764,708	15,175,939	14,776,328
Other State Aid	2,051,000	400,000	0	2,451,000	2,447,926	2,370,467
Federal Aid	2,365,000	0	0	2,365,000	2,339,248	2,694,199
Sales-Service	895,000	554,000	0	1,449,000	1,401,114	1,047,479
Other	8,700,000	3,432,000	0	12,132,000	10,426,501	11,561,648
Proceeds from Certificates	0	3,000,000	0	3,000,000	3,500,000	0
Total Resources	51,964,658	8,716,581	0	60,681,239	57,356,646	54,863,207
Expenditures						
Liberal Arts and Sciences	5,923,000	0	0	5,923,000	5,657,341	5,738,491
Vocational and Technical	13,363,000	0	0	13,363,000	12,767,120	13,281,000
Adult Education	3,551,000	0	0	3,551,000	3,498,051	3,591,750
Cooperative Programs/Services	2,990,000	0	0	2,990,000	2,849,305	2,999,955
Administration	2,592,000	0	0	2,592,000	2,477,256	3,438,821
Student Services	5,053,000	0	0	5,053,000	4,824,250	4,693,629
Learning Resources	618,000	0	0	618,000	588,673	467,796
Physical Plant	6,263,000	8,000,000	0	14,263,000	12,772,240	13,277,311
General Institution	11,402,000	0	0	11,402,000	10,478,888	9,897,861
Total Expenditures	51,755,000	8,000,000	0	59,755,000	55,913,124	57,386,614
Net Resources minus Expenditures	209,658	716,581	0	926,239	1,443,522	-2,523,407
Beginning Fund Balance	8,149,744	4,134,930	0	12,284,674	10,841,152	13,364,559
Ending Fund Balance	8,359,402	4,851,511	0	13,210,913	12,284,674	10,841,152
Estimated Total Tax Rate per \$1,000 value						0.99980

FIGURE 16. SOUTHEASTERN COMMUNITY COLLEGE

Resources	FY 2021 Adopted Budget			FY 2020	FY 2019	
	General Funds	Plant Funds	Bond & Interest Funds	Total of All Funds	Re-estimated Budget	Audited Actual
Taxes Levied on Property	3,447,987	882,178	880,309	5,210,474	4,644,413	4,605,029
Utility Replacement Tax	182,949	46,813	44,691	274,453	218,782	230,776
Student Fees	342,000	0	0	342,000	365,885	346,345
Tuition	9,570,000	0	0	9,570,000	9,428,219	9,461,751
State Aid	8,961,000	0	0	8,961,000	9,192,593	8,542,170
Other State Aid	1,812,185	754,406	35,000	2,601,591	1,826,605	2,336,536
Federal Aid	2,318,319	0	0	2,318,319	2,327,657	2,473,626
Sales-Service	864,465	0	0	864,465	837,867	279,216
Other	4,082,000	87,000	0	4,169,000	4,079,177	6,067,460
Proceeds from Certificates	7,000,000	0	0	7,000,000	0	0
Total Resources	38,580,905	1,770,397	960,000	41,311,302	32,921,198	34,342,909
Expenditures						
Liberal Arts and Sciences	8,471,115	0	0	8,471,115	8,405,779	7,957,149
Vocational and Technical	4,670,996	0	0	4,670,996	4,607,057	4,822,743
Adult Education	2,212,888	0	0	2,212,888	2,107,420	2,152,975
Cooperative Programs/Services	747,294	0	0	747,294	747,294	1,625,303
Administration	1,556,000	0	0	1,556,000	1,555,376	1,659,625
Student Services	4,541,000	0	0	4,541,000	4,539,954	4,106,094
Learning Resources	445,000	0	0	445,000	444,224	418,497
Physical Plant	3,412,012	1,770,397	0	5,182,409	2,189,473	5,613,081
General Institution	12,178,148	0	959,077	13,137,225	9,384,159	6,208,764
Total Expenditures	38,234,453	1,770,397	959,077	40,963,927	33,980,736	34,564,231
Net Resources minus Expenditures	346,452	0	923	347,375	-1,059,538	-221,322
Beginning Fund Balance	4,301,482	1,774,976		6,421,816	7,481,354	7,702,676
Ending Fund Balance	4,647,934	1,774,976	346,281	6,769,191	6,421,816	7,481,354
Estimated Total Tax Rate per \$1,000 value						1.18723



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