

# Dawson Community College

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Dawson Community College  
ALL FUNDS  
FISCAL YEAR 2022

| Campus/Agency                                  | Actual<br>FY 2021   | Budgeted<br>FY 2022 | Dollar Change<br>Actual 2021 to<br>Budgeted 2022 | Percent Change<br>Actual 2021 to<br>Budgeted 2022 |
|--|---------------------|---------------------|--|---|
| Educational Unit, Community College or Agency: |                     |                     |  |   |
| Current Operating Unrestricted                 | \$ 4,734,057        | \$ 4,978,077        | \$ 244,020                                       | 5.2%  |
| Current Restricted                             | 1,409,105           | 1,294,000           | \$ (115,105)                                     | -8%   |
| Current Designated                             | 1,600,131           | 1,561,607           | \$ (38,524)                                      | -2%   |
| Auxiliary Enterprises                          | 887,876             | 950,996             | \$ 63,120  | 7%  |
| Plant Funds                                    | -                   | -                   | \$ -   | 0%  |
| <b>TOTAL ALL FUNDS</b>                         | <u>\$ 8,631,169</u> | <u>\$ 8,784,680</u> | <u>\$ 153,511</u>                                | 2%  |
|  |                     |                     |  |   |

Dawson Community College  
CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

**UNIT NAME:**

| NAME OF FUND                          | ACTUAL<br>FY2021   | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>INCR/(DECR) |
|---------------------------------------|--------------------|---------------|--------------------|---------------|------------------------|
| General Fund:                         |                    |               |                    |               |                        |
| State Appropriations                  |                    |               |                    |               |                        |
| HB 2                                  | \$1,804,975        | 38.1%         | \$1,978,050        | 39.7%         | 9.6%                   |
| HB 2 Leg Audit                        | \$0                | 0.0%          | \$42,954           | 0.9%          |                        |
|                                       |                    | 0.0%          |                    | 0.0%          |                        |
| HB 377 PERS ER 1% inc                 |                    | 0.0%          |                    | 0.0%          |                        |
| HB 454 TRS ER 1% inc                  |                    | 0.0%          |                    | 0.0%          |                        |
| HB13                                  | \$43,134           | 0.9%          | \$0                | 0.0%          | -100.0%                |
| Total State Appropriations            | \$1,848,109        | 39.0%         | \$2,021,004        | 40.6%         | 9.4%                   |
| Student Fees                          | \$0                | 0.0%          | \$0                | 0.0%          |                        |
| In-District Tuition                   | \$136,650          | 2.9%          | \$170,000          | 3.4%          | 24.4%                  |
| Out of District Tuition               | \$427,848          | 9.0%          | \$460,000          | 9.2%          | 7.5%                   |
| Out of State Tuition                  | \$421,079          | 8.9%          | \$275,000          | 5.5%          | -34.7%                 |
| WUE/Other                             | \$220,576          | 4.7%          | \$295,000          | 5.9%          | 33.7%                  |
| Total Tuition & Fees                  | \$1,206,153        | 25.5%         | \$1,200,000        | 24.1%         | -0.5%                  |
| Mandatory Levy                        | \$1,625,479        | 34.3%         | \$1,630,000        | 32.7%         | 0.3%                   |
| Other - Interest & Misc               | \$10,223           | 0.2%          | \$27,000           | 0.5%          | 164.1%                 |
| Transfer In                           | \$44,093           | 0.9%          | \$100,073          | 2.0%          | 127.0%                 |
| <b>SUB-TOTAL UNRESTRICTED REVENUE</b> | <b>\$4,734,057</b> | <b>100.0%</b> | <b>\$4,978,077</b> | <b>100.0%</b> | <b>5.2%</b>            |
| <b>TOTAL UNRESTRICTED REVENUE</b>     | <b>\$4,734,057</b> |               | <b>\$4,978,077</b> |               | <b>5.2%</b>            |

| MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits) | FY 2021         | FY 2022         |
|---|-----------------|-----------------|
| In-District   | \$1,965         | \$2,063         |
| Out of District                                       | \$2,760         | \$2,873         |
| Out of State  | \$4,080         | \$4,223         |
| WUE   | \$3,705         | \$3,833         |
| Other:  | \$3,975         | \$4,118         |
| <b>Value of One Mill - Dawson County</b>              | <b>\$23,886</b> | <b>\$22,882</b> |
| <b>Percent of Mandatory Mill Levy Support</b>         | <b>34.34%</b>   | <b>32.74%</b>   |
| <b>Anticipated Reversion</b>                          |                 |                 |

|       |  |           |             |           |
|-------|--|-----------|-------------|-----------|
| Title | Vice President of Business and Finance | Signature | Doug Cherry | 8/24/2021 |
|-------|--|-----------|-------------|-----------|

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UNIT: Dawson Community College

ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENDITURES**

| DESCRIPTION OF ACTIVITY             | ACTUAL<br>FY2021    | PERCENT       | BUDGETED<br>FY2022  | PERCENT       | PERCENT<br>CHANGE |
|-------------------------------------|---------------------|---------------|---------------------|---------------|-------------------|
| Contract Faculty                    | 26.50               | 46.7%         | 26.50               | 46.7%         | 0.0%              |
| Contract Professional & Admin.      | 13.25               | 23.3%         | 13.25               | 23.3%         | 0.0%              |
| Support Staff                       | 16.25               | 28.6%         | 16.25               | 28.6%         | 0.0%              |
| Other Employees (Workstudy)         | 0.75                | 1.3%          | 0.75                | 1.3%          | 0.0%              |
| <b>TOTAL FTE'S</b>                  | <b>56.75</b>        | <b>100.0%</b> | <b>56.75</b>        | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>        | <b>386</b>          |               | <b>400</b>          |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>           |                     |               |                     |               |                   |
| Contract Faculty                    | 1,266,662           | 26.8%         | 1,346,632           | 27.1%         | 6.3%              |
| Contract Professional & Admin.      | 1,194,140           | 25.2%         | 1,176,122           | 23.6%         | -1.5%             |
| Support Staff                       | 164,685             | 3.5%          | 225,078             | 4.5%          | 36.7%             |
| Other Employees (Workstudy)         | 8,444               | 0.2%          | 8,818               | 0.2%          | 4.4%              |
| <b>Total Salaries</b>               | <b>\$ 2,633,931</b> | <b>55.6%</b>  | <b>\$ 2,756,650</b> | <b>55.4%</b>  | <b>4.7%</b>       |
| Employee Benefits                   | 1,035,666           | 21.9%         | 1,207,602           | 24.3%         | 16.6%             |
| <b>TOTAL PERSONAL SERVICES</b>      | <b>\$ 3,669,597</b> | <b>77.5%</b>  | <b>\$ 3,964,252</b> | <b>79.6%</b>  | <b>8.0%</b>       |
| <b>OPERATING EXPENSES:</b>          |                     |               |                     |               |                   |
| Contracted Services                 | 209,557             | 4.4%          | 238,965             | 4.8%          | 14.0%             |
| Supplies and Materials              | 148,320             | 3.1%          | 137,104             | 2.8%          | -7.6%             |
| Communications                      | 141,624             | 3.0%          | 60,179              | 1.2%          | -57.5%            |
| Travel                              | 291,584             | 6.2%          | 274,683             | 5.5%          | -5.8%             |
| Rent                                | 16,227              | 0.3%          | 16,000              | 0.3%          | -1.4%             |
| Utilities                           | 136,792             | 2.9%          | 117,349             | 2.4%          | -14.2%            |
| Repair and Maintenance              | 23,504              | 0.5%          | 30,696              | 0.6%          | 30.6%             |
| Other                               | 89,363              | 1.9%          | 138,850             | 2.8%          | 55.4%             |
| Total Operating Expenses            | \$ 1,056,971        | 22.3%         | \$ 1,013,825        | 20.4%         | -4.1%             |
| Equipment and Capital               | 2,489               | 0.1%          | 0                   | 0.0%          | -100.0%           |
| NonMandatory Transfers              | 5,000               | 0.1%          | 0                   | 0.0%          | -100.0%           |
| Total Expenditures                  | \$ 4,734,057        | 100.0%        | \$ 4,978,077        | 100.0%        | 5.2%              |
| Scholarships                        | \$ 472,812          |               | \$ 585,000          |               | 23.7%             |
| <b>TOTAL EXPENDITURES BY OBJECT</b> | <b>\$ 5,206,869</b> |               | <b>\$ 5,563,077</b> |               | <b>6.8%</b>       |
| <b>Recap by Program:</b>            |                     |               |                     |               |                   |
| Instruction                         | \$ 1,748,867        | 36.9%         | \$ 1,864,708        | 37.5%         | 6.6%              |
| Academic Support                    | 61,172              | 1.3%          | 64,000              | 1.3%          | 4.6%              |
| Student Services                    | 1,176,941           | 24.9%         | 1,225,698           | 24.6%         | 4.1%              |
| Institutional Support               | 1,123,576           | 23.7%         | 1,170,000           | 23.5%         | 4.1%              |
| Operation and Maintenance of Plant  | 623,501             | 13.2%         | 653,671             | 13.1%         | 4.8%              |
| Sub-Total                           | \$ 4,734,057        | 100.0%        | \$ 4,978,077        | 100.0%        | 5.2%              |
| Scholarships                        | 472,812             |               | 585,000             |               | 23.7%             |
| <b>TOTAL EXPENSES BY PROGRAM</b>    | <b>\$ 5,206,869</b> |               | <b>\$ 5,563,077</b> |               | <b>6.8%</b>       |

Chief Financial Officer:

Title

Signature

Date

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Dawson Community College  
ACCOUNTING FUNCTION: **INSTRUCTION**

| DESCRIPTION OF ACTIVITY             | ACTUAL<br>FY2021    | PERCENT       | BUDGETED<br>FY2022  | PERCENT       | PERCENT<br>CHANGE |
|-------------------------------------|---------------------|---------------|---------------------|---------------|-------------------|
| Contract Faculty                    | 18.25               | 81.1%         | 18.25               | 81.1%         | 0.0%              |
| Contract Professional & Admin.      | 2.00                | 8.9%          | 2.00                | 8.9%          | 0.0%              |
| Support Staff                       | 2.00                | 8.9%          | 2.00                | 8.9%          | 0.0%              |
| Other Employees (Workstudy)         | 0.25                | 1.1%          | 0.25                | 1.1%          | 0.0%              |
| <b>TOTAL FTE'S</b>                  | <b>22.50</b>        | <b>100.0%</b> | <b>22.50</b>        | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>        | <b>386</b>          |               | <b>400</b>          |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>           |                     |               |                     |               |                   |
| Contract Faculty                    | \$ 989,067          | 56.6%         | \$ 1,036,025        | 55.6%         | 4.7%              |
| Contract Professional & Admin.      | 178,632             | 10.2%         | 177,905             | 9.5%          | -0.4%             |
| Support Staff                       | 63,465              | 3.6%          | 63,817              | 3.4%          | 0.6%              |
| Other Employees (Workstudy)         | 2,565               | 0.1%          | 3,000               | 0.2%          | 17.0%             |
| <b>Total Salaries</b>               | <b>\$ 1,233,729</b> | <b>70.5%</b>  | <b>\$ 1,280,747</b> | <b>68.7%</b>  | <b>3.8%</b>       |
| Employee Benefits                   | \$ 446,060          | 25.5%         | \$ 510,155          | 27.4%         | 14.4%             |
| <b>TOTAL PERSONAL SERVICES</b>      | <b>\$ 1,679,789</b> | <b>96.1%</b>  | <b>\$ 1,790,902</b> | <b>96.0%</b>  | <b>6.6%</b>       |
| <b>OPERATING EXPENSES:</b>          |                     |               |                     |               |                   |
| Contracted Services                 | \$ 5,848            | 0.3%          | \$ 6,410            | 0.3%          | 9.6%              |
| Supplies and Materials              | 21,427              | 1.2%          | 39,042              | 2.1%          | 82.2%             |
| Communications                      | 2,163               | 0.1%          | 2,747               | 0.1%          | 27.0%             |
| Travel                              | 16,583              | 0.9%          | 5,105               | 0.3%          | -69.2%            |
| Rent                                | -                   | 0.0%          | -                   | 0.0%          | 0.0%              |
| Utilities                           | -                   | 0.0%          | -                   | 0.0%          | 0.0%              |
| Repair and Maintenance              | -                   | 0.0%          | 762                 | 0.0%          |                   |
| Other                               | 18,057              | 1.0%          | 19,740              | 1.1%          | 9.3%              |
| Total Operating Expenses            | \$ 64,078           | 3.7%          | \$ 73,806           | 4.0%          | 15.2%             |
| Equipment and Capital               | -                   | 0.0%          | -                   | 0.0%          |                   |
| NonMandatory Transfers              | 5,000               | 0.3%          | -                   | 0.0%          | -100.0%           |
| Total Expenditures                  | \$ 1,748,867        | 100.0%        | \$ 1,864,708        | 100.0%        | 6.6%              |
| Scholarships                        | 472,812             |               | 585,000             |               | 23.7%             |
| <b>TOTAL EXPENDITURES BY OBJECT</b> | <b>\$ 2,221,679</b> |               | <b>\$ 2,449,708</b> |               | <b>10.3%</b>      |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Dawson Community College               |                  |               |                    |               |                   |
|--|------------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b> |                  |               |                    |               |                   |
| DESCRIPTION OF ACTIVITY                      | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty                             | 1.00             | 100.0%        | 1.00               | 100.0%        | 0.0%              |
| Contract Professional & Admin.               | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| Support Staff                                | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| Other Employees (Workstudy)                  | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| <b>TOTAL FTE'S</b>                           | <b>1.00</b>      | <b>100.0%</b> | <b>1.00</b>        | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>                 | <b>386</b>       |               | <b>400</b>         |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>                    |                  |               |                    |               |                   |
| Contract Faculty                             | 34,433           | 56.3%         | 44,204             | 69.1%         | 28.4%             |
| Contract Professional & Admin.               | -                | 0.0%          | -                  | 0.0%          |                   |
| Support Staff                                | 7,088            | 11.6%         | -                  | 0.0%          | -100.0%           |
| Other Employees (Workstudy)                  | -                | 0.0%          | -                  | 0.0%          |                   |
| <b>Total Salaries</b>                        | <b>41,521</b>    | <b>67.9%</b>  | <b>44,204</b>      | <b>69.1%</b>  | <b>6.5%</b>       |
| Employee Benefits                            | 19,056           | 31.2%         | 19,796             | 30.9%         | 3.9%              |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>60,577</b>    | <b>99.0%</b>  | <b>64,000</b>      | <b>100.0%</b> | <b>5.7%</b>       |
| <b>OPERATING EXPENSES:</b>                   |                  |               |                    |               |                   |
| Contracted Services                          | -                | 0.0%          | -                  | 0.0%          |                   |
| Supplies and Materials                       | 16               | 0.0%          | -                  | 0.0%          | -100.0%           |
| Communications                               | -                | 0.0%          | -                  | 0.0%          |                   |
| Travel                                       | 579              | 0.9%          | -                  | 0.0%          | -100.0%           |
| Rent   | -                | 0.0%          | -                  | 0.0%          |                   |
| Utilities                                    | -                | 0.0%          | -                  | 0.0%          |                   |
| Repair and Maintenance                       | -                | 0.0%          | -                  | 0.0%          |                   |
| Other  | -                | 0.0%          | -                  | 0.0%          |                   |
| Total Operating Expenses                     | 595              | 1.0%          | -                  | 0.0%          | -100.0%           |
| Equipment and Capital                        | -                | 0.0%          | -                  | 0.0%          |                   |
| NonMandatory Transfers                       | -                | 0.0%          | -                  | 0.0%          |                   |
| Total Expenditures                           | \$ 61,172        | 100.0%        | 64,000             | 100.0%        | 4.6%              |
| Scholarships                                 | -                |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b>          | <b>61,172</b>    |               | <b>64,000</b>      |               | <b>4.6%</b>       |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Dawson Community College

ACCOUNTING FUNCTION: **STUDENT SERVICES**

| DESCRIPTION OF ACTIVITY             | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
|-------------------------------------|------------------|---------------|--------------------|---------------|-------------------|
| Contract Faculty                    | 7.25             | 51.8%         | 7.25               | 51.8%         | 0.0%              |
| Contract Professional & Admin.      | 3.25             | 23.2%         | 3.25               | 23.2%         | 0.0%              |
| Support Staff                       | 3.00             | 21.4%         | 3.00               | 21.4%         | 0.0%              |
| Other Employees (Workstudy)         | 0.50             | 3.6%          | 0.50               | 3.6%          | 0.0%              |
| <b>TOTAL FTE'S</b>                  | <b>14.00</b>     | <b>100.0%</b> | <b>14.00</b>       | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>        | <b>386</b>       |               | <b>400</b>         |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>           |                  |               |                    |               |                   |
| Contract Faculty                    | 243,162          | 20.7%         | 266,403            | 21.7%         | 9.6%              |
| Contract Professional & Admin.      | 186,336          | 15.8%         | 159,546            | 13.0%         | -14.4%            |
| Support Staff                       | 66,590           | 5.7%          | 60,325             | 4.9%          | -9.4%             |
| Other Employees (Workstudy)         | 5,879            | 0.5%          | 5,818              | 0.5%          | -1.0%             |
| <b>Total Salaries</b>               | <b>501,967</b>   | <b>42.7%</b>  | <b>492,091</b>     | <b>40.1%</b>  | <b>-2.0%</b>      |
| Employee Benefits                   | 226,111          | 19.2%         | 282,197            | 23.0%         | 24.8%             |
| <b>TOTAL PERSONAL SERVICES</b>      | <b>728,078</b>   | <b>61.9%</b>  | <b>774,288</b>     | <b>63.2%</b>  | <b>6.3%</b>       |
| <b>OPERATING EXPENSES:</b>          |                  |               |                    |               |                   |
| Contracted Services                 | 106,553          | 9.1%          | 105,160            | 8.6%          | -1.3%             |
| Supplies and Materials              | 57,514           | 4.9%          | 57,516             | 4.7%          | 0.0%              |
| Communications                      | 8,049            | 0.7%          | 8,000              | 0.7%          | -0.6%             |
| Travel                              | 233,018          | 19.8%         | 235,000            | 19.2%         | 0.9%              |
| Rent                                | 15,000           | 1.3%          | 16,000             | 1.3%          | 6.7%              |
| Utilities                           | 7,066            | 0.6%          | 7,605              | 0.6%          | 7.6%              |
| Repair and Maintenance              | 1,440            | 0.1%          | 1,400              | 0.1%          | -2.8%             |
| Other                               | 20,223           | 1.7%          | 20,729             | 1.7%          | 2.5%              |
| Total Operating Expenses            | 448,863          | 38.1%         | 451,410            | 36.8%         | 0.6%              |
| Equipment and Capital               | -                | 0.0%          | -                  | 0.0%          |                   |
| NonMandatory Transfers              | -                | 0.0%          | -                  | 0.0%          |                   |
| Total Expenditures                  | 1,176,941        | 100.0%        | 1,225,698          | 100.0%        | 4.1%              |
| Scholarships                        |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b> | <b>1,176,941</b> |               | <b>1,225,698</b>   |               | <b>4.1%</b>       |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Dawson Community College<br>ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b> |                  |               |                    |               |                   |
|---|------------------|---------------|--------------------|---------------|-------------------|
| DESCRIPTION OF ACTIVITY   | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty  | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| Contract Professional & Admin.  | 7.00             | 54.9%         | 7.00               | 54.9%         | 0.0%              |
| Support Staff   | 5.75             | 45.1%         | 5.75               | 45.1%         | 0.0%              |
| Other Employees (Workstudy)   | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| <b>TOTAL FTE'S</b>  | <b>12.75</b>     | <b>100.0%</b> | <b>12.75</b>       | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>  | <b>386</b>       |               | <b>400</b>         |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>   |                  |               |                    |               |                   |
| Contract Faculty  | -                | 0.0%          | -                  | 0.0%          | 0.0%              |
| Contract Professional & Admin.  | 617,887          | 55.0%         | 612,305            | 52.3%         | -0.9%             |
| Support Staff   | 3,120            | 0.3%          | 36,357             | 3.1%          | 1065.3%           |
| Other Employees (Workstudy)   | -                | 0.0%          | -                  | 0.0%          | 0.0%              |
| <b>Total Salaries</b>   | <b>621,007</b>   | <b>55.3%</b>  | <b>648,662</b>     | <b>55.4%</b>  | <b>4.5%</b>       |
| Employee Benefits   | 222,043          | 19.8%         | 252,217            | 21.6%         | 13.6%             |
| <b>TOTAL PERSONAL SERVICES</b>  | <b>843,050</b>   | <b>75.0%</b>  | <b>900,879</b>     | <b>77.0%</b>  | <b>6.9%</b>       |
| <b>OPERATING EXPENSES:</b>  |                  |               |                    |               |                   |
| Contracted Services   | 77,353           | 6.9%          | 65,938             | 5.6%          | -14.8%            |
| Supplies and Materials  | 40,823           | 3.6%          | 20,792             | 1.8%          | -49.1%            |
| Communications  | 67,931           | 6.0%          | 49,433             | 4.2%          | -27.2%            |
| Travel  | 41,299           | 3.7%          | 34,577             | 3.0%          | -16.3%            |
| Rent  | 478              | 0.0%          | -                  | 0.0%          | -100.0%           |
| Utilities   | -                | 0.0%          | -                  | 0.0%          |                   |
| Repair and Maintenance  | 410              | 0.0%          | -                  | 0.0%          | -100.0%           |
| Other   | 50,645           | 4.5%          | 98,381             | 8.4%          | 94.3%             |
| Total Operating Expenses  | 278,939          | 24.8%         | 269,121            | 23.0%         | -3.5%             |
| Equipment and Capital   | 1,587            | 0.1%          | -                  | 0.0%          | -100.0%           |
| NonMandatory Transfers  |                  | 0.0%          | -                  | 0.0%          |                   |
| Total Expenditures  | 1,123,576        | 100.0%        | 1,170,000          | 100.0%        | 4.1%              |
| Scholarships  |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b>   | <b>1,123,576</b> |               | <b>1,170,000</b>   |               | <b>4.1%</b>       |



CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Dawson Community College

ACCOUNTING FUNCTION: **OPERATION AND MAINTENANCE OF PLANT**

| DESCRIPTION OF ACTIVITY             | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
|-------------------------------------|------------------|---------------|--------------------|---------------|-------------------|
| Contract Faculty                    | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| Contract Professional & Admin.      | 1.00             | 15.4%         | 1.00               | 15.4%         | 0.0%              |
| Support Staff                       | 5.50             | 84.6%         | 5.50               | 84.6%         | 0.0%              |
| Other Employees (Workstudy)         | 0.00             | 0.0%          | 0.00               | 0.0%          |                   |
| <b>TOTAL FTE'S</b>                  | <b>6.50</b>      | <b>100.0%</b> | <b>6.50</b>        | <b>100.0%</b> | <b>0.0%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>        | <b>386</b>       |               | <b>400</b>         |               | <b>3.6%</b>       |
| <b>PERSONAL SERVICES:</b>           |                  |               |                    |               |                   |
| Contract Faculty                    | -                | 0.0%          | -                  | 0.0%          |                   |
| Contract Professional & Admin.      | 211,285          | 33.9%         | 226,367            | 34.6%         | 7.1%              |
| Support Staff                       | 24,422           | 3.9%          | 64,579             | 9.9%          | 164.4%            |
| Other Employees (Workstudy)         | -                | 0.0%          | -                  | 0.0%          |                   |
| <b>Total Salaries</b>               | <b>235,707</b>   | <b>37.8%</b>  | <b>290,946</b>     | <b>44.5%</b>  | 23.4%             |
| Employee Benefits                   | 122,396          | 19.6%         | 143,237            | 21.9%         | 17.0%             |
| <b>TOTAL PERSONAL SERVICES</b>      | <b>358,103</b>   | <b>57.4%</b>  | <b>434,183</b>     | <b>66.4%</b>  | <b>21.2%</b>      |
| <b>OPERATING EXPENSES:</b>          |                  |               |                    |               |                   |
| Contracted Services                 | 19,803           | 3.2%          | 61,457             | 9.4%          | 210.3%            |
| Supplies and Materials              | 28,540           | 4.6%          | 19,754             | 3.0%          | -30.8%            |
| Communications                      | 63,481           | 10.2%         | -                  | 0.0%          | -100.0%           |
| Travel                              | 105              | 0.0%          | -                  | 0.0%          | -100.0%           |
| Rent                                | 749              | 0.1%          | -                  | 0.0%          | -100.0%           |
| Utilities                           | 129,726          | 20.8%         | 109,744            | 16.8%         | -15.4%            |
| Repair and Maintenance              | 21,654           | 3.5%          | 28,533             | 4.4%          | 31.8%             |
| Other                               | 438              | 0.1%          | -                  | 0.0%          | -100.0%           |
| Total Operating Expenses            | 264,496          | 42.4%         | 219,488            | 33.6%         | -17.0%            |
| Equipment and Capital               | 902              | 0.1%          |                    | 0.0%          | -100.0%           |
| NonMandatory Transfers              | -                | 0.0%          |                    |               |                   |
| Total Expenditures                  | 623,501          | 100.0%        | 653,671            | 100.0%        | 4.8%              |
| Scholarships                        |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b> | <b>623,501</b>   |               | <b>653,671</b>     |               | <b>4.8%</b>       |

## COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

| Dawson Community College             |                              |                              |                              | CODE  |
|--------------------------------------|------------------------------|------------------------------|------------------------------|---|
|                                      |                              |                              |                              | <b>CC</b>                                   |
|                                      | Budgeted<br>FY21             | Actual FY21                  | Budgeted<br>FY22             |   |
| DESCRIPTION                          | Tuition<br>Revenue<br>Waived | Tuition<br>Revenue<br>Waived | Tuition<br>Revenue<br>Waived | % Change in<br>Tuition<br>Revenue<br>Waived |
| <b>Discretionary</b>                 |                              |                              |                              |   |
| <b>In District</b>                   |                              |                              |                              |   |
| Resident Undergrad                   |                              | 40,711                       | 40,000                       | -1.7%                                       |
| Resident Dual Credit                 |                              |                              |                              |   |
| Resident Athletics                   |                              | -                            |                              |   |
| Resident Graduate                    |                              |                              |                              |   |
| SUBTOTAL                             | -                            | 40,711                       | 40,000                       | -1.7%                                       |
| <b>Out of District</b>               |                              |                              |                              |   |
| Resident Undergrad                   | 60,000                       |                              | 57,000                       |   |
| Resident Dual Credit                 |                              |                              |                              |   |
| Resident Athletics                   | 65,000                       |                              | 56,500                       |   |
| Resident Graduate                    | -                            |                              |                              |   |
| SUBTOTAL                             | 125,000                      | -                            | 113,500                      |   |
| <b>Non-Resident</b>                  |                              |                              |                              |   |
| NR Undergraduate                     | -                            | 2,640                        | 2,500                        | -5.3%                                       |
| NR Athletics                         | -                            | 368,154                      | 368,000                      | 0.0%  |
| NR Graduate                          | -                            |                              |                              |   |
| NR WICHE                             | -                            |                              |                              |   |
| PhD/MSSE                             | -                            |                              |                              |   |
| Other (WUE)                          | -                            |                              |                              |   |
| SUBTOTAL                             | -                            | 370,794                      | 370,500                      | -0.1%                                       |
| <b>Mandatory</b>                     |                              |                              |                              |   |
| Montana Indians                      | -                            | 22,721                       | 22,500                       | -1.0%                                       |
| Veterans                             | -                            |                              | -                            |   |
| Resident Faculty & Staff             | -                            |                              | -                            |   |
| Resident Employee Dependents         | -                            |                              | -                            |   |
| War Orphans/Peace Officers           | -                            |                              | -                            |   |
| Prisoners of War                     | -                            |                              | -                            |   |
| Senior Citizens                      | -                            | 38,586                       | 38,500                       | -0.2%                                       |
| Custodial Students                   | -                            |                              | -                            |   |
| Community Colleges                   | -                            |                              | -                            |   |
| High School Honors (In District)     | -                            |                              | -                            |   |
| High School Honors (Out of District) | -                            |                              | -                            |   |
| National Merit                       | -                            |                              | -                            |   |
| Other                                | -                            |                              | -                            |   |
| SUBTOTAL                             | -                            | 61,307                       | 61,000                       | -0.5%                                       |
| <b>Scholarships</b>                  |                              |                              |                              |   |
| <b>Total Tuition Waived</b>          |                              |                              |                              |   |
|                                      | <b>125,000</b>               | <b>472,812</b>               | <b>585,000</b>               |   |

**Dawson Community College  
Budget for Auxiliary Funds  
FY 2022**

| Fund                          | Beginning<br>Fund<br>Balance | Revenues       | Transfers In   | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|-------------------------------|------------------------------|----------------|----------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Bookstore                     | 4,368                        | -              | -              | -                | -                          | -                      | -             | -                 | 4,368                     |
| Food Service/Student Housing  | 403,930                      | 975,000        | 175,000        | 1,150,000        | 300,836                    | 550,500                | 99,660        | 950,996           | 602,934                   |
| <b>Auxiliary Funds Totals</b> | <b>408,298</b>               | <b>975,000</b> | <b>175,000</b> | <b>1,150,000</b> | <b>300,836</b>             | <b>550,500</b>         | <b>99,660</b> | <b>950,996</b>    | <b>607,302</b>            |

**Dawson Community College  
Actual for Auxiliary Funds  
FY 2021**

| Fund                          | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|-------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Bookstore                     | 1                            | 125,597          | -            | 125,597          | 39,920                     | 81,310                 |               | 121,230           | 4,368                     |
| Food Service/Student Housing  | 186,076                      | 984,500          |              | 984,500          | 250,961                    | 515,685                |               | 766,646           | 403,930                   |
| <b>Auxiliary Funds Totals</b> | <b>186,077</b>               | <b>1,110,097</b> | <b>-</b>     | <b>1,110,097</b> | <b>290,881</b>             | <b>596,995</b>         | <b>-</b>      | <b>887,876</b>    | <b>408,298</b>            |

**Dawson Community College  
Budget for Designated Funds  
FY 2022**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In   | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|----------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| <b>Designated Funds Totals</b> | <b>3,925,136</b>             | <b>1,185,239</b> | <b>251,607</b> | <b>1,161,607</b> | <b>497,716</b>             | <b>1,063,891</b>       | <b>-</b>      | <b>1,561,607</b>  | <b>3,500,167</b>          |

**Dawson Community College  
Actual for Designated Funds  
FY 2021**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| <b>Designated Funds Totals</b> | <b>3,806,774</b>             | <b>1,713,493</b> | <b>5,000</b> | <b>1,718,493</b> | <b>603,643</b>             | -                      | -             | <b>1,600,131</b>  | <b>3,925,136</b>          |

**Dawson Community College  
Budget for Restricted Funds  
FY 2022**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Scholarships                   | 4,941                        | 165,000          |              | 165,000          |                            | 165,000                |               | 165,000           | 4,941                     |
| Local Grants and Contracts     | 195,599                      | 144,000          |              | 144,000          | 170,000                    | 100,000                |               | 270,000           | 69,599                    |
| State Grants and Contracts     | 3,352                        | 54,000           |              | 54,000           |                            | 54,000                 |               | 54,000            | 3,352                     |
| Federal Grants and Contracts   | 6,533                        | 55,000           |              | 55,000           | 25,000                     | 30,000                 |               | 55,000            | 6,533                     |
| Financial Aid                  | 121,449                      | 750,000          |              | 750,000          |                            | 750,000                |               | 750,000           | 121,449                   |
| <b>Restricted Funds Totals</b> | <b>331,875</b>               | <b>1,168,000</b> | -            | <b>1,168,000</b> | <b>195,000</b>             | <b>1,099,000</b>       | -             | <b>1,294,000</b>  | <b>205,875</b>            |

**Dawson Community College  
Actual for Restricted Funds  
FY 2021**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Scholarships                   | 4,941                        | 161,890          | -            | 161,890          | -                          | 161,890                | -             | 161,890           | 4,941                     |
| Local Grants and Contracts     | 553,251                      | 38,740           | -            | 38,740           | 169,424                    | 226,968                | -             | 396,392           | 195,599                   |
| State Grants and Contracts     | 10,788                       | 33,437           | -            | 33,437           | -                          | 40,873                 | -             | 40,873            | 3,352                     |
| Federal Grants and Contracts   | 10,778                       | 24,292           | -            | 24,292           | 28,537                     | -                      | -             | 28,537            | 6,533                     |
| Financial Aid                  | 120,828                      | 782,034          | -            | 782,034          | -                          | 781,413                | -             | 781,413           | 121,449                   |
| <b>Restricted Funds Totals</b> | <b>700,587</b>               | <b>1,040,393</b> | <b>-</b>     | <b>1,040,393</b> | <b>197,961</b>             | <b>1,211,144</b>       | <b>-</b>      | <b>1,409,105</b>  | <b>331,875</b>            |



**Dawson Community College  
Budget for Plant Funds  
FY 2022**

| Fund                       | Beginning<br>Fund<br>Balance | Revenues       | Transfers In | Total Revenue  | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|----------------------------|------------------------------|----------------|--------------|----------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant           | 8,619,787                    |                |              | -              |                            |                        |               | -                 | 8,619,787                 |
| Retirement of Indebtedness | (2,164,257)                  | 363,540        |              | 363,540        |                            | 100,000                |               |                   | (1,800,717)               |
| <b>Plant Funds Totals</b>  | <b>6,455,530</b>             | <b>363,540</b> | <b>-</b>     | <b>363,540</b> | <b>-</b>                   | <b>100,000</b>         | <b>-</b>      | <b>-</b>          | <b>6,819,070</b>          |

**Dawson Community College  
Actual for Plant Funds  
FY 2021**

| Fund                       | Beginning<br>Fund<br>Balance | Revenues       | Transfers In | Total Revenue  | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|----------------------------|------------------------------|----------------|--------------|----------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant           | 8,976,455                    | -              | -            | -              | -                          | -                      | -             | -                 | 8,976,455                 |
| Retirement of Indebtedness | (2,164,257)                  | 400,000        | -            | 400,000        | -                          | 100,000                | -             | -                 | (1,764,257)               |
| <b>Plant Funds Totals</b>  | <b>6,812,198</b>             | <b>400,000</b> | <b>-</b>     | <b>400,000</b> | <b>-</b>                   | <b>100,000</b>         | <b>-</b>      | <b>-</b>          | <b>7,212,198</b>          |

CAMPUS: Dawson Community College  
AUTHORIZED CASH RESERVE FY 2021

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding year (MCA 20-15-321). The amount of the general fund cash balance that is earmarked as cash reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year. The cash reserve is as follows:

Cash reserve balance at end of FY 2021: **\$154,936.20**

THE MONTANA COMMUNITY COLLEGE SYSTEM  
 CAMPUS: Dawson Community College  
 CROSS REFERENCE OF FUNDING SOURCES

\*\*Sources of Revenue designated by bullet points below\*\*

**20-15-311 Funding sources.** The annual operating budget of a community college district must be financed from the following sources:

(1) the estimated revenue to be realized from student tuition and fees, except revenue related to community service courses, as defined by the Board of Regents;

|   |             |  |  |
|---|-------------|--|--|
| • General Fund(BUD 300) – Student Tuition - | \$1,200,000 |  |  |
| • General Fund(BUD 300) – Student Fees -    | \$0         |  |  |
| • Designated Funds - Student Fees -         | \$490,000   |  |  |

(2) subject to 15-10-420, a mandatory mill levy on the community college district;

|  |             |
|--|-------------|
| • General Fund(BUD 300) - Mandatory Levy -     | \$1,374,094 |
| • Retirement Fund (BUD 300) – Mandatory Levy - | \$251,385   |
| • Other Levies - Debt Service                  | \$356,434   |

(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;

|   |          |
|---|----------|
| • Public Service Auxiliary Fund(Adult education levy) | \$97,739 |
|---|----------|

(4) the state general fund appropriation;

|   |             |
|---|-------------|
| • General Fund(BUD 300)-State Appropriation - | \$2,021,004 |
|---|-------------|

(5) an optional voted levy on the community college district that must be submitted to the electorate in accordance with general school election laws and 15-10-425;

|   |  |
|---|--|
| • |  |
|---|--|

(6) all other income, revenue, balances, or reserves not restricted by a source outside the community college district to a specific purpose;

|   |           |
|---|-----------|
| • Other revenue in General Fund. These revenues are from Interest, Indirect Income and Rental Income BUD 300- | \$10,000  |
| • General fund (BUD 300) - HB124 Entitlement Payment  | \$15,000  |
| • Other - Interest  | \$349,000 |

(7) income, revenue, balances, or reserves restricted by a source outside the community college district to a specific purpose. Student fees paid for community service courses, as defined by the board of regents, are considered restricted to a specific purpose.

|             |
|-------------|
| • \$350,000 |
|-------------|

(8) income from a political subdivision that is designated a community college service region under 20-15-241.

|     |
|-----|
| • 0 |
|-----|