

Miles Community College

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MILES COMMUNITY COLLEGE
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2019

| Campus/Agency | Actual FY 2018 | Budgeted FY 2019 | Dollar Change Actual 2018 to Budgeted 2019 | Percent Change Actual 2018 to Budgeted 2019 |
|---|----------------------|----------------------|--|---|
| Educational Unit, Community College or Agency: | | | | |
| Current Operating Unrestricted | \$ 5,840,027 | \$ 6,000,156 | \$ 160,129 | 3% |
| Current Restricted | 1,312,952 | 1,361,898 | \$ 48,946 | 4% |
| Current Designated | 910,597 | 1,041,345 | \$ 130,748 | 14% |
| Auxiliary Enterprises | 2,206,657 | 1,942,322 | \$ (264,335) | -12% |
| Loan & Endowment Funds | - | - | \$ - | #DIV/0! |
| Plant Funds | 225,527 | 171,100 | \$ (54,427) | -24% |
| TOTAL ALL FUNDS | \$ 10,495,760 | \$ 10,516,821 | \$ 21,061 | 0% |
| | | | | |

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENSES**

| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
|-------------------------------------|---------------------|---------------|---------------------|---------------|-------------------|
| Contract Faculty | 36.10 | 53.3% | 37.91 | 54.1% | 5.0% |
| Contract Professional & Admin. | 17.68 | 26.1% | 17.34 | 24.7% | -1.9% |
| Support Staff | 13.97 | 20.6% | 14.86 | 21.2% | 6.4% |
| Other Employees (Workstudy) | 0.00 | 0.0% | 0.00 | 0.0% | |
| TOTAL FTE'S | 67.75 | 100.0% | 70.11 | 100.0% | 3.5% |
| TOTAL FY FTE STUDENTS | 429 | | 445 | | 3.7% |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | 1,342,228 | 25.4% | 1,381,554 | 25.4% | 2.9% |
| Contract Professional & Admin. | 1,001,147 | 18.9% | 1,018,083 | 18.7% | 1.7% |
| Support Staff | 398,284 | 7.5% | 441,717 | 8.1% | 10.9% |
| Other Employees (Workstudy) | 0 | 0.0% | 0 | 0.0% | |
| Total Salaries | \$ 2,741,659 | 51.8% | \$ 2,841,354 | 52.3% | 3.6% |
| Employee Benefits | 1,119,757 | 21.2% | 1,212,977 | 22.3% | 8.3% |
| TOTAL PERSONAL SERVICES | \$ 3,861,416 | 72.9% | \$ 4,054,331 | 74.7% | 5.0% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 382,782 | 7.2% | 316,650 | 5.8% | -17.3% |
| Supplies and Materials | 98,206 | 1.9% | 64,000 | 1.2% | -34.8% |
| Communications | 117,451 | 2.2% | 104,000 | 1.9% | -11.5% |
| Travel | 40,752 | 0.8% | 60,000 | 1.1% | 47.2% |
| Rent | 7,412 | 0.1% | 4,500 | 0.1% | -39.3% |
| Utilities | 144,906 | 2.7% | 145,049 | 2.7% | 0.1% |
| Repair and Maintenance | 28,493 | 0.5% | 48,000 | 0.9% | 68.5% |
| Other | 154,571 | 2.9% | 149,792 | 2.8% | -3.1% |
| Total Operating Expenses | \$ 974,573 | 18.4% | \$ 891,991 | 16.4% | -8.5% |
| Equipment and Capital | 25,365 | 0.5% | 28,553 | 0.5% | 12.6% |
| NonMandatory Transfers | 432,181 | 8.2% | 454,913 | 8.4% | 5.3% |
| Total Expenditures | \$ 5,293,535 | 100.0% | \$ 5,429,788 | 100.0% | 2.6% |
| Scholarships | \$ 546,492 | | \$ 570,368 | | 4.4% |
| TOTAL EXPENDITURES BY OBJECT | \$ 5,840,027 | | \$ 6,000,156 | | 2.7% |
| Recap by Program: | | | | | |
| Instruction | \$ 2,186,569 | 41.3% | \$ 2,232,552 | 41.1% | 2.1% |
| Academic Support | 333,381 | 6.3% | 350,003 | 6.4% | 5.0% |
| Student Services | 1,109,380 | 21.0% | 1,167,683 | 21.5% | 5.3% |
| Institutional Support | 1,033,048 | 19.5% | 1,018,138 | 18.8% | -1.4% |
| Operation and Maintenance of Plant | 631,157 | 11.9% | 661,412 | 12.2% | 4.8% |
| Sub-Total | \$ 5,293,535 | 100.0% | \$ 5,429,788 | 100.0% | 2.6% |
| Scholarships | 546,492 | | 570,368 | | 4.4% |
| TOTAL EXPENSES BY PROGRAM | \$ 5,840,027 | | \$ 6,000,156 | | 2.7% |

Chief Financial Officer:

Title Business Services Director

Signature

Nancy Aaberge

8/8/2018

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE

ACCOUNTING ENTITY: TOTAL CURRENT UNRESTRICTED EXPENSES - MAIN

| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
|-------------------------------------|---------------------|---------------|---------------------|---------------|-------------------|
| Contract Faculty | 36.10 | 53.3% | 37.91 | 54.1% | 5.0% |
| Contract Professional & Admin. | 17.68 | 26.1% | 17.34 | 24.7% | -1.9% |
| Support Staff | 13.97 | 20.6% | 14.86 | 21.2% | 6.4% |
| Other Employees (Workstudy) | 0.00 | 0.0% | 0.00 | 0.0% | |
| TOTAL FTE'S | 67.75 | 100.0% | 70.11 | 100.0% | 3.5% |
| TOTAL FY FTE STUDENTS | 429 | | 445 | | 3.7% |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | 1,342,228 | 25.4% | 1,381,554 | 25.4% | 2.9% |
| Contract Professional & Admin. | 1,001,147 | 18.9% | 1,018,083 | 18.7% | 1.7% |
| Support Staff | 398,284 | 7.5% | 441,717 | 8.1% | 10.9% |
| Other Employees (Workstudy) | 0 | 0.0% | 0 | 0.0% | |
| Total Salaries | \$ 2,741,659 | 51.8% | \$ 2,841,354 | 52.3% | 3.6% |
| Employee Benefits | 1,119,757 | 21.2% | 1,212,977 | 22.3% | 8.3% |
| TOTAL PERSONAL SERVICES | \$ 3,861,416 | 72.9% | \$ 4,054,331 | 74.7% | 5.0% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 382,782 | 7.2% | 316,650 | 5.8% | -17.3% |
| Supplies and Materials | 98,206 | 1.9% | 64,000 | 1.2% | -34.8% |
| Communications | 117,451 | 2.2% | 104,000 | 1.9% | -11.5% |
| Travel | 40,752 | 0.8% | 60,000 | 1.1% | 47.2% |
| Rent | 7,412 | 0.1% | 4,500 | 0.1% | -39.3% |
| Utilities | 144,906 | 2.7% | 145,049 | 2.7% | 0.1% |
| Repair and Maintenance | 28,493 | 0.5% | 48,000 | 0.9% | 68.5% |
| Other | 154,571 | 2.9% | 149,792 | 2.8% | -3.1% |
| Total Operating Expenses | \$ 974,573 | 18.4% | \$ 891,991 | 16.4% | -8.5% |
| Equipment and Capital | 25,365 | 0.5% | 28,553 | 0.5% | 12.6% |
| NonMandatory Transfers | 432,181 | 8.2% | \$ 454,913 | 8.4% | 5.3% |
| Total Expenditures | \$ 5,293,535 | 100.0% | \$ 5,429,788 | 100.0% | 2.6% |
| Scholarships | \$ 546,492 | | \$ 570,368 | | 4.4% |
| TOTAL EXPENDITURES BY OBJECT | \$ 5,840,027 | | \$ 6,000,156 | | 2.7% |
| Recap by Program: | | | | | |
| Instruction | \$ 2,186,569 | 41.3% | \$ 2,232,552 | 41.1% | 2.1% |
| Academic Support | \$ 333,381 | 6.3% | \$ 350,003 | 6.4% | 5.0% |
| Student Services | \$ 1,109,380 | 21.0% | \$ 1,167,683 | 21.5% | 5.3% |
| Institutional Support | \$ 1,033,048 | 19.5% | \$ 1,018,138 | 18.8% | -1.4% |
| Operation and Maintenance of Plant | \$ 631,157 | 11.9% | \$ 661,412 | 12.2% | 4.8% |
| Sub-Total | \$ 5,293,535 | 100.0% | \$ 5,429,788 | 100.0% | 2.6% |
| Scholarships | \$ 546,492 | | \$ 570,368 | | 4.4% |
| TOTAL EXPENSES BY PROGRAM | \$ 5,840,027 | | \$ 6,000,156 | | 2.7% |

Chief Financial Officer:

Title Business Services Director

Signature

Nancy Aaberge

8/8/2018

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: MILES COMMUNITY COLLEGE ACCOUNTING FUNCTION: INSTRUCTION | | | | | |
|--|---------------------|---------------|---------------------|---------------|-------------------|
| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
| Contract Faculty | 36.10 | 92.8% | 37.91 | 94.1% | 5.0% |
| Contract Professional & Admin. | 2.33 | 6.0% | 2.21 | 5.5% | -5.2% |
| Support Staff | 0.47 | 1.2% | 0.15 | 0.4% | -68.1% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| TOTAL FTE'S | 38.90 | 100.0% | 40.27 | 100.0% | 3.5% |
| TOTAL FY FTE STUDENTS | | | | | |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | \$ 1,342,228 | 61.4% | \$ 1,381,554 | 61.9% | 2.9% |
| Contract Professional & Admin. | 148,006 | 6.8% | 148,684 | 6.7% | 0.5% |
| Support Staff | 2,737 | 0.1% | 5,000 | 0.2% | 82.7% |
| Other Employees (Workstudy) | - | 0.0% | | 0.0% | |
| Total Salaries | \$ 1,492,971 | 68.3% | \$ 1,535,238 | 68.8% | 2.8% |
| Employee Benefits | \$ 559,627 | 25.6% | \$ 616,804 | 27.6% | 10.2% |
| TOTAL PERSONAL SERVICES | \$ 2,052,598 | 93.9% | \$ 2,152,042 | 96.4% | 4.8% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | \$ 35,136 | 1.6% | \$ 27,800 | 1.2% | -20.9% |
| Supplies and Materials | 40,342 | 1.8% | 12,250 | 0.5% | -69.6% |
| Communications | 4,077 | 0.2% | 810 | 0.0% | -80.1% |
| Travel | 6,952 | 0.3% | 12,000 | 0.5% | 72.6% |
| Rent | 2,600 | 0.1% | 1,750 | 0.1% | -32.7% |
| Utilities | | 0.0% | | 0.0% | |
| Repair and Maintenance | 6,234 | 0.3% | 7,000 | 0.3% | 12.3% |
| Other | 38,630 | 1.8% | 18,900 | 0.8% | -51.1% |
| Total Operating Expenses | \$ 133,971 | 6.1% | \$ 80,510 | 3.6% | -39.9% |
| Equipment and Capital | - | 0.0% | | 0.0% | |
| NonMandatory Transfers | - | 0.0% | | 0.0% | |
| Total Expenditures | \$ 2,186,569 | 100.0% | \$ 2,232,552 | 100.0% | 2.1% |
| Scholarships | | | | | |
| TOTAL EXPENDITURES BY OBJECT | \$ 2,186,569 | | \$ 2,232,552 | | 2.1% |

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: MILES COMMUNITY COLLEGE | | | | | |
|---------------------------------------|----------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: ACADEMIC SUPPORT | | | | | |
| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
| Contract Faculty | | 0.0% | | 0.0% | |
| Contract Professional & Admin. | 2.08 | 42.8% | 2.14 | 44.6% | 2.9% |
| Support Staff | 2.78 | 57.2% | 2.66 | 55.4% | -4.3% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| TOTAL FTE'S | 4.86 | 100.0% | 4.80 | 100.0% | -1.2% |
| TOTAL FY FTE STUDENTS | | | | | |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | | 0.0% | | 0.0% | |
| Contract Professional & Admin. | 130,113 | 39.0% | 139,822 | 39.9% | 7.5% |
| Support Staff | 70,199 | 21.1% | 71,930 | 20.6% | 2.5% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| Total Salaries | 200,312 | 60.1% | 211,752 | 60.5% | 5.7% |
| Employee Benefits | 92,464 | 27.7% | 97,147 | 27.8% | 5.1% |
| TOTAL PERSONAL SERVICES | 292,776 | 87.8% | 308,899 | 88.3% | 5.5% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 12,277 | 3.7% | 10,000 | 2.9% | -18.5% |
| Supplies and Materials | 1,888 | 0.6% | 5,250 | 1.5% | 178.1% |
| Communications | 1,399 | 0.4% | 1,550 | 0.4% | 10.8% |
| Travel | 5,186 | 1.6% | 6,875 | 2.0% | 32.6% |
| Rent | | 0.0% | | 0.0% | |
| Utilities | | 0.0% | | 0.0% | |
| Repair and Maintenance | | 0.0% | | 0.0% | |
| Other | 17,628 | 5.3% | 12,429 | 3.6% | -29.5% |
| Total Operating Expenses | 38,378 | 11.5% | 36,104 | 10.3% | -5.9% |
| Equipment and Capital | 2,227 | 0.7% | 5,000 | 1.4% | 124.5% |
| NonMandatory Transfers | - | 0.0% | - | 0.0% | |
| Total Expenditures | \$ 333,381 | 100.0% | 350,003 | 100.0% | 5.0% |
| Scholarships | | | | | |
| TOTAL EXPENDITURES BY OBJECT | 333,381 | | 350,003 | | 5.0% |

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: MILES COMMUNITY COLLEGE ACCOUNTING FUNCTION: STUDENT SERVICES | | | | | |
|--|------------------|---------------|--------------------|---------------|-------------------|
| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
| Contract Faculty | | | | | |
| Contract Professional & Admin. | 7.59 | 81.3% | 7.48 | 78.5% | -1.4% |
| Support Staff | 1.75 | 18.7% | 2.05 | 21.5% | 17.1% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| TOTAL FTE'S | 9.34 | 100.0% | 9.53 | 100.0% | 2.0% |
| TOTAL FY FTE STUDENTS | | | | | |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | | 0.0% | | 0.0% | |
| Contract Professional & Admin. | 305,809 | 27.6% | 304,600 | 26.1% | -0.4% |
| Support Staff | 64,412 | 5.8% | 68,674 | 5.9% | 6.6% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| Total Salaries | 370,221 | 33.4% | 373,274 | 32.0% | 0.8% |
| Employee Benefits | 153,934 | 13.9% | 169,904 | 14.6% | 10.4% |
| TOTAL PERSONAL SERVICES | 524,155 | 47.2% | 543,178 | 46.5% | 3.6% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 16,062 | 1.4% | 21,400 | 1.8% | 33.2% |
| Supplies and Materials | 11,822 | 1.1% | 22,485 | 1.9% | 90.2% |
| Communications | 101,235 | 9.1% | 83,051 | 7.1% | -18.0% |
| Travel | 13,482 | 1.2% | 20,500 | 1.8% | 52.1% |
| Rent | | 0.0% | 500 | 0.0% | |
| Utilities | | 0.0% | | 0.0% | |
| Repair and Maintenance | - | 0.0% | | 0.0% | |
| Other | 10,443 | 0.9% | 21,656 | 1.9% | 107.4% |
| Total Operating Expenses | 153,044 | 13.8% | 169,592 | 14.5% | 10.8% |
| Equipment and Capital | | 0.0% | | 0.0% | |
| NonMandatory Transfers | 432,181 | 39.0% | 454,913 | 39.0% | 5.3% |
| Total Expenditures | 1,109,380 | 100.0% | 1,167,683 | 100.0% | 5.3% |
| Scholarships | | | | | |
| TOTAL EXPENDITURES BY OBJECT | 1,109,380 | | 1,167,683 | | 5.3% |

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: MILES COMMUNITY COLLEGE | | | | | |
|--|------------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT | | | | | |
| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
| Contract Faculty | | | | 0.0% | |
| Contract Professional & Admin. | 4.68 | 53.9% | 4.51 | 53.0% | -3.6% |
| Support Staff | 4.00 | 46.1% | 4.00 | 47.0% | 0.0% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| TOTAL FTE'S | 8.68 | 100.0% | 8.51 | 100.0% | -2.0% |
| TOTAL FY FTE STUDENTS | | | | | |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | | 0.0% | | 0.0% | |
| Contract Professional & Admin. | 374,801 | 36.3% | 381,859 | 37.5% | 1.9% |
| Support Staff | 134,944 | 13.1% | 138,669 | 13.6% | 2.8% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| Total Salaries | 509,745 | 49.3% | 520,528 | 51.1% | 2.1% |
| Employee Benefits | 209,944 | 20.3% | 204,264 | 20.1% | -2.7% |
| TOTAL PERSONAL SERVICES | 719,689 | 69.7% | 724,792 | 71.2% | 0.7% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 195,555 | 18.9% | 157,135 | 15.4% | -19.6% |
| Supplies and Materials | 3,555 | 0.3% | 5,015 | 0.5% | 41.1% |
| Communications | 8,523 | 0.8% | 16,489 | 1.6% | 93.5% |
| Travel | 15,132 | 1.5% | 19,625 | 1.9% | 29.7% |
| Rent | 3,362 | 0.3% | 500 | 0.0% | -85.1% |
| Utilities | - | 0.0% | | 0.0% | |
| Repair and Maintenance | - | 0.0% | | 0.0% | |
| Other | 87,232 | 8.4% | 94,582 | 9.3% | 8.4% |
| Total Operating Expenses | 313,359 | 30.3% | 293,346 | 28.8% | -6.4% |
| Equipment and Capital | - | 0.0% | | 0.0% | |
| NonMandatory Transfers | | 0.0% | | 0.0% | |
| Total Expenditures | 1,033,048 | 100.0% | 1,018,138 | 100.0% | -1.4% |
| Scholarships | | | | | |
| TOTAL EXPENDITURES BY OBJECT | 1,033,048 | | 1,018,138 | | -1.4% |

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: MILES COMMUNITY COLLEGE | | | | | |
|---|----------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: OPERATION AND MAINTENANCE OF PLANT | | | | | |
| DESCRIPTION OF ACTIVITY | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT CHANGE |
| Contract Faculty | | | | | |
| Contract Professional & Admin. | 1.00 | 16.8% | 1.00 | 14.3% | 0.0% |
| Support Staff | 4.97 | 83.2% | 6.00 | 85.7% | 20.7% |
| Other Employees (Workstudy) | | | | | |
| TOTAL FTE'S | 5.97 | 100.0% | 7.00 | 100.0% | 17.3% |
| TOTAL FY FTE STUDENTS | | | | | |
| PERSONAL SERVICES: | | | | | |
| Contract Faculty | | 0.0% | | 0.0% | |
| Contract Professional & Admin. | 42,418 | 6.7% | 43,118 | 6.5% | 1.7% |
| Support Staff | 125,992 | 20.0% | 157,444 | 23.8% | 25.0% |
| Other Employees (Workstudy) | | 0.0% | | 0.0% | |
| Total Salaries | 168,410 | 26.7% | 200,562 | 30.3% | 19.1% |
| Employee Benefits | 103,788 | 16.4% | 124,858 | 18.9% | 20.3% |
| TOTAL PERSONAL SERVICES | 272,198 | 43.1% | 325,420 | 49.2% | 19.6% |
| OPERATING EXPENSES: | | | | | |
| Contracted Services | 123,752 | 19.6% | 100,315 | 15.2% | -18.9% |
| Supplies and Materials | 40,599 | 6.4% | 19,000 | 2.9% | -53.2% |
| Communications | 2,217 | 0.4% | 2,100 | 0.3% | -5.3% |
| Travel | - | 0.0% | 1,000 | 0.2% | |
| Rent | 1,450 | 0.2% | 1,750 | 0.3% | 20.7% |
| Utilities | 144,906 | 23.0% | 145,049 | 21.9% | 0.1% |
| Repair and Maintenance | 22,259 | 3.5% | 41,000 | 6.2% | 84.2% |
| Other | 638 | 0.1% | 2,225 | 0.3% | 248.7% |
| Total Operating Expenses | 335,821 | 53.2% | 312,439 | 47.2% | -7.0% |
| Equipment and Capital | 23,138 | 3.7% | 23,553 | 3.6% | 1.8% |
| NonMandatory Transfers | | 0.0% | | | |
| Total Expenditures | 631,157 | 100.0% | 661,412 | 100.0% | 4.8% |
| Scholarships | | | | | |
| TOTAL EXPENDITURES BY OBJECT | 631,157 | | 661,412 | | 4.8% |

**CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)**

UNIT NAME: MILES COMMUNITY COLLEGE - GRAND TOTAL

| NAME OF FUND | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT INCR/(DECR) |
|---|------------------------|----------------|----------------------------|----------------|--------------------------------|
| General Fund: | | | | | |
| State Appropriations | | | | | |
| HB 2 ⁽¹⁾⁽²⁾ | \$2,476,823 | 42.4% | \$2,505,359 | 41.8% | 1.2% |
| HB 2 Leg Audit | \$0 | 0.0% | \$0 | 0.0% | |
| | | 0.0% | | 0.0% | |
| | | 0.0% | | 0.0% | |
| | | 0.0% | | 0.0% | |
| HB 377 PERS ER 1% inc | \$0 | 0.0% | \$0 | 0.0% | |
| HB 454 TRS ER 1% inc | \$0 | 0.0% | \$0 | 0.0% | |
| HB13 | \$0 | 0.0% | \$0 | 0.0% | |
| Total State Appropriations | \$2,476,823 | 42.4% | \$2,505,359 | 41.8% | 1.2% |
| ⁽¹⁾ includes DP95100+DP55140 | | | | | |
| Student Fees | \$61,648 | 1.1% | \$88,275 | 1.5% | 43.2% |
| In-District Tuition | \$320,975 | 5.5% | \$365,296 | 6.1% | 13.8% |
| Out of District Tuition | \$842,216 | 14.4% | \$950,295 | 15.8% | 12.8% |
| Out of State Tuition | \$326,693 | 5.6% | \$315,331 | 5.3% | -3.5% |
| | \$0 | 0.0% | \$0 | 0.0% | |
| Total Tuition & Fees | \$1,551,532 | 26.6% | \$1,719,197 | 28.7% | 10.8% |
| Mandatory Levy | \$1,322,283 | 22.6% | \$1,343,613 | 22.4% | 1.6% |
| Other | \$489,653 | 8.4% | \$431,987 | 7.2% | -11.8% |
| SUB-TOTAL UNRESTRICTED REVENUE | \$5,840,291 | 100.0% | \$6,000,156 | 100.0% | 2.7% |
| TOTAL UNRESTRICTED REVENUE | \$5,840,291 | | \$6,000,156 | | 2.7% |

| MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits) | FY 2016 | FY 2017 |
|--|-----------------|-----------------|
| In-District | \$4,125 | \$4,230 |
| Out of District | \$5,415 | \$5,550 |
| Out of State | \$8,595 | \$8,820 |
| WUE | \$7,365 | \$7,560 |
| Grow Eastern Montana | \$5,415 | \$5,550 |
| VALUE OF ONE MILL - CUSTER COUNTY | \$22,344 | \$22,031 |

(2) actual reversion FY18 - \$0, estimated reversion FY19 \$-0-

| | | | | |
|-------|----------------------------|-----------|---------------|----------|
| Title | Business Services Director | Signature | Nancy Aaberge | 8/8/2018 |
|-------|----------------------------|-----------|---------------|----------|

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: MILES COMMUNITY COLLEGE - MAIN

| NAME OF FUND | ACTUAL 2018 | PERCENT | BUDGETED FY2019 | PERCENT | PERCENT INCR/(DECR) |
|---|--------------------|---------------|--------------------|---------------|------------------------|
| General Fund: | | | | | |
| State Appropriations | | | | | |
| HB 2 ⁽¹⁾⁽²⁾ | \$2,476,823 | 42.4% | \$2,505,359 | 41.8% | 1.2% |
| HB 2 Leg Audit | | 0.0% | | 0.0% | |
| | | 0.0% | | 0.0% | |
| | | 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 | | 0.0% | | 0.0% | |
| Total State Appropriations | \$2,476,823 | 42.4% | \$2,505,359 | 41.8% | 1.2% |
| ⁽¹⁾ includes DP95100+DP55140 | | | | | |
| Student Fees | \$61,648 | 1.1% | \$88,275 | 1.5% | 43.2% |
| In-District Tuition | \$320,975 | 5.5% | \$365,296 | 6.1% | 13.8% |
| Out of District Tuition | \$842,216 | 14.4% | \$950,295 | 15.8% | 12.8% |
| Out of State Tuition | \$326,693 | 5.6% | \$315,331 | 5.3% | -3.5% |
| | | 0.0% | | 0.0% | |
| Total Tuition & Fees | \$1,551,532 | 26.6% | \$1,719,197 | 28.7% | 10.8% |
| Mandatory Levy | \$1,322,283 | 22.6% | \$1,343,613 | 22.4% | 1.6% |
| Other | \$489,653 | 8.4% | \$431,987 | 7.2% | -11.8% |
| SUB-TOTAL UNRESTRICTED REVENUE | \$5,840,291 | 100.0% | \$6,000,156 | 100.0% | 2.7% |
| TOTAL UNRESTRICTED REVENUE | \$5,840,291 | | \$6,000,156 | | 2.7% |

| MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits) | FY 2018 | FY 2019 |
|---|-----------------|-----------------|
| In-District | \$4,125 | \$4,230 |
| Out of District | \$5,415 | \$5,550 |
| Out of State | \$8,595 | \$8,820 |
| WUE | \$7,365 | \$7,560 |
| Grow Eastern Montana | \$5,415 | \$5,550 |
| VALUE OF ONE MILL - CUSTER COUNTY | \$22,344 | \$22,031 |

⁽²⁾ actual reversion FY18 - \$0, estimated reversion FY19 \$-0-

| | | | | |
|-------|----------------------------|-----------|---------------|----------|
| Title | Business Services Director | Signature | Nancy Aaberge | 8/8/2018 |
|-------|----------------------------|-----------|---------------|----------|

**Miles Community College
Budget for Auxiliary Funds
FY 2019**

BUD 400A

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|-------------------------------|------------------------------|------------------|----------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Athletics | 177,937 | 280,820 | 454,913 | 735,733 | 245,803 | 481,142 | | 726,945 | 186,725 |
| Food Service | 3,055 | 433,800 | | 433,800 | 160,380 | 275,100 | | 435,480 | 1,375 |
| Student Housing | 23,574 | 438,805 | | 438,805 | 68,212 | 332,002 | | 400,214 | 62,165 |
| Bookstore | 5,527 | 201,500 | | 201,500 | 42,670 | 158,830 | | 201,500 | 5,527 |
| Centra | 183,124 | 178,195 | | 178,195 | 121,533 | 56,650 | | 178,183 | 183,136 |
| Auxiliary Funds Totals | 393,217 | 1,533,120 | 454,913 | 1,988,033 | 638,598 | 1,303,724 | - | 1,942,322 | 438,928 |

**Miles Community College
Actual for Auxiliary Funds
FY 2018**

BUD 400A

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|-------------------------------|------------------------------|------------------|----------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Athletics | 229,077 | 262,201 | 442,181 | 704,382 | 200,571 | 554,951 | | 755,522 | 177,937 |
| Food Service | 30,648 | 417,794 | 20,000 | 437,794 | 188,859 | 276,528 | | 465,387 | 3,055 |
| Student Housing | 40,618 | 423,361 | 23,000 | 446,361 | 117,364 | 346,041 | | 463,405 | 23,574 |
| Bookstore | 46,694 | 259,602 | 20,000 | 279,602 | 37,502 | 283,267 | | 320,769 | 5,527 |
| Centra | 218,085 | 166,613 | | 166,613 | 116,237 | 45,337 | 40,000 | 201,574 | 183,124 |
| Auxiliary Funds Totals | 565,122 | 1,529,571 | 505,181 | 2,034,752 | 660,533 | 1,506,124 | 40,000 | 2,206,657 | 393,217 |

**Miles Community College
Budget for Restricted Funds
FY 2019**

BUD 400R

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Scholarships | 17,308 | 173,000 | | 173,000 | | 173,000 | | 173,000 | 17,308 |
| Local Grants and Contracts | 36,196 | 28,500 | | 28,500 | 6,243 | 22,257 | | 28,500 | 36,196 |
| State Grants and Contracts | 3,328 | 129,606 | | 129,606 | 66,916 | 62,690 | | 129,606 | 3,328 |
| Federal Grants and Contracts | - | 298,467 | | 298,467 | 126,109 | 172,358 | | 298,467 | - |
| Financial Aid | 7,999 | 732,325 | - | 732,325 | 49,063 | 683,262 | - | 732,325 | 7,999 |
| Restricted Funds Totals | 64,831 | 1,361,898 | - | 1,361,898 | 248,331 | 1,113,567 | - | 1,361,898 | 64,831 |

**Miles Community College
Actual for Restricted Funds
FY 2018**

BUD 400R

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Scholarships | 17,308 | 179,468 | | 179,468 | | 179,468 | | 179,468 | 17,308 |
| Local Grants and Contracts | 30,727 | 14,577 | | 14,577 | 6,475 | 2,633 | | 9,108 | 36,196 |
| State Grants and Contracts | 1,923 | 110,613 | | 110,613 | 79,354 | 29,854 | | 109,208 | 3,328 |
| Federal Grants and Contracts | - | 235,341 | | 235,341 | 148,780 | 86,561 | | 235,341 | - |
| Financial Aid | 3,745 | 784,081 | | 784,081 | 50,351 | 729,476 | | 779,827 | 7,999 |
| Restricted Funds Totals | 53,703 | 1,324,080 | - | 1,324,080 | 284,960 | 1,027,992 | - | 1,312,952 | 64,831 |

**Miles Community College
Budget for Designated Funds
FY 2019**

BUD 400D

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|--------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Instructional Fees | 952,697 | 781,927 | | 781,927 | 153,833 | 592,571 | | 746,404 | 988,220 |
| Continuing Education | 241,398 | 181,541 | | 181,541 | 81,459 | 100,082 | | 181,541 | 241,398 |
| Recharge Centers | 148,351 | 66,400 | | 66,400 | 20,313 | 46,087 | | 66,400 | 148,351 |
| Sales and Services | 25,683 | 5,000 | | 5,000 | | 5,000 | | 5,000 | 25,683 |
| MCC Designated | 13,666 | 42,000 | | 42,000 | | 42,000 | | 42,000 | 13,666 |
| Designated Funds Totals | 1,381,795 | 1,076,868 | - | 1,076,868 | 255,605 | 785,740 | - | 1,041,345 | 1,417,318 |

**Miles Community College
Actual for Designated Funds
FY 2018**

BUD 400D

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|--------------------------------|------------------------------|----------------|---------------|----------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Instructional Fees | 1,052,119 | 530,924 | | 530,924 | 116,675 | 513,671 | - | 630,346 | 952,697 |
| Continuing Education | 247,046 | 105,696 | 35,702 | 141,398 | 80,205 | 27,537 | 39,304 | 147,046 | 241,398 |
| Recharge Centers | 132,170 | 70,413 | | 70,413 | 6,279 | 47,953 | | 54,232 | 148,351 |
| Sales and Services | 31,133 | | | - | | 5,450 | | 5,450 | 25,683 |
| MCC Designated | 77,189 | 10,000 | | 10,000 | | 43,523 | 30,000 | 73,523 | 13,666 |
| Designated Funds Totals | 1,539,657 | 717,033 | 35,702 | 752,735 | 203,159 | 638,134 | 69,304 | 910,597 | 1,381,795 |

**Miles Community College
Budget for Plant Funds
FY 2019**

BUD 400P

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|---------------------------|------------------------------|----------------|--------------|----------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant | 544,145 | 171,100 | | 171,100 | | 171,100 | | 171,100 | 544,145 |
| Plant Funds Totals | 544,145 | 171,100 | - | 171,100 | - | 171,100 | - | 171,100 | 544,145 |

**Miles Community College
Actual for Plant Funds
FY 2018**

BUD 400P

| Fund | Beginning Fund Balance | Revenues | Transfers In | Total Revenue | Compensation & Benefits | Operation & Capital | Transfers Out | Total Expenses | Ending Fund Balance |
|---------------------------|------------------------------|----------------|--------------|----------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant | 625,579 | 144,093 | | 144,093 | | 202,527 | 23,000 | 225,527 | 544,145 |
| Plant Funds Totals | 625,579 | 144,093 | - | 144,093 | - | 202,527 | 23,000 | 225,527 | 544,145 |

COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

| NAME | | | CODE | |
|--------------------------------------|------------------------------|------------------------------|------------------------------|---|
| Miles Community College | | | CC | |
| DESCRIPTION | Budgeted FY 18 | Actual FY 18 | Budgeted FY 19 | % Change in Tuition Revenue Waived |
| | Tuition Revenue Waived | Tuition Revenue Waived | Tuition Revenue Waived | |
| Discretionary | | | | |
| In District | | | | |
| Resident Undergrad | 14,025 | 12,183 | 14,355 | 17.8% |
| Resident Dual Credit | 35,063 | 41,399 | 39,870 | -3.7% |
| Resident Athletics | 30,600 | 26,885 | 31,320 | 16.5% |
| Resident Graduate | | | | |
| SUBTOTAL | 79,688 | 80,466 | 85,545 | 6.3% |
| Out of District | | | | |
| Resident Undergrad | 23,040 | 15,724 | 31,440 | 99.9% |
| Resident Dual Credit | 76,800 | 120,134 | 95,643 | -20.4% |
| Resident Athletics | 103,680 | 118,058 | 137,550 | 16.5% |
| Resident Graduate | | | | |
| SUBTOTAL | 203,520 | 253,916 | 264,633 | 4.2% |
| Non-Resident | | | | |
| NR Undergraduate | | | | |
| NR Athletics | 124,500 | 193,488 | 194,400 | 0.5% |
| NR Graduate | | | | |
| NR WICHE | | | | |
| PhD/MSSE | | | | |
| Other (WUE) | 65,138 | | | |
| SUBTOTAL | 189,638 | 193,488 | 194,400 | 0.5% |
| Mandatory | | | | |
| Montana Indians | | | 11,790 | |
| Veterans | 12,285 | | | |
| Resident Faculty & Staff | 5,738 | 3,967 | 4,000 | 0.8% |
| Resident Employee Dependents | 12,039 | 11,726 | 8,000 | -31.8% |
| War Orphans/Peace Officers | | | | |
| Prisoners of War | | | | |
| Senior Citizens | 5,100 | 2,930 | 2,000 | -31.7% |
| Custodial Students | | | | |
| Community Colleges | | | | |
| High School Honors (In District) | | | | |
| High School Honors (Out of District) | | | | |
| National Merit | | | | |
| Other | | | | |
| SUBTOTAL | 35,162 | 18,623 | 25,790 | 38.5% |
| Scholarships | | | | |
| Total Tuition Waived | | | | |
| | 508,007 | 546,492 | 570,368 | |

Miles Community College

Reporting Metric - Expenditures per Student

| Expenditures per FTE FY15 Actual | Expenditures per FTE FY16 Actual | Expenditures per FTE FY17 Actual | Expenditures per FTE FY18 Actual | Expenditures per FTE FY18 Budgeted | Expenditures per FTE FY19 Budgeted | FY15 - FY19 Actual Expenditures per FTE |
|---|---|---|---|---|---|--|
| \$14,394 | \$14,325 | \$14,716 | \$13,469 | \$13,862 | \$13,079 | -2.4% |

Campus:

Miles Community College

Reporting Metric - Enrollment

| | FY15 Actual | FY16 Actual | FY17 Actual | FY18 Actual | FY19 Budgeted |
|--------------------|----------------|----------------|----------------|----------------|------------------|
| In/Out of District | 283 | 317 | 339 | 361 | 377 |
| Out of State | 21 | 21 | 25 | 23 | 23 |
| Grow Eastern MT | 25 | 17 | 24 | 23 | 22 |
| WUE | 29 | 27 | 28 | 22 | 23 |
| Total | 358 | 382 | 416 | 429 | 445 |

MILES COMMUNITY COLLEGE AUTHORIZED CASH RESERVE FY2017

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 2018: \$ 410,708.38

THE MONTANA COMMUNITY COLLEGE SYSTEM
MILES 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;
- | | | | |
|---|-----------|-----------|-----------|
| • MCC General Fund(BUD 300) – Student Tuition - | \$265,751 | \$673,872 | \$120,931 |
| • MCC General Fund(BUD 300) – Student Fees - | see below | | |
| • MCC Designated Funds(CHE 107)- Student Fees - | Various | | |
- (2) subject to 15-10-420, a mandatory mill levy on the community college district;
- | | |
|--|-----------|
| • MCC General Fund(BUD 300) - Mandatory Levy - | \$918,613 |
| • MCC Retirement Fund (BUD 300) – Mandatory Levy - | \$425,000 |
- (3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;
- | | |
|---|----------|
| • MCC Public Service Auxiliary Fund(Adult education levy) | \$27,500 |
|---|----------|
- (4) the state general fund appropriation;
- | | |
|---|-------------|
| • MCC General Fund(BUD 300)-State Appropriation - | \$2,505,359 |
|---|-------------|
- (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;
- | |
|------|
| • NA |
|------|
- (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- | \$63,500 |
| • MCC General fund (BUD 300) -HB124 Entitlement Payment - | \$368,487 |
| • Student Fees in General Fund (Vocational Fees, Transcript, Application,Service,Late) BUD 300 - | \$88,275 |
- (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.
- | |
|---|
| • MCC Restricted Funds (CHE 107) –Various |
|---|
- (8) income from a political subdivision that is designated a community college service region under 20-15-241.
- | |
|------|
| • NA |
|------|