

# Miles Community College

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**MILES COMMUNITY COLLEGE**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2018**

Campus/Agency	Actual FY 2017	Budgeted FY 2018	Dollar Change Actual 2017 to Budgeted 2018	Percent Change Actual 2017 to Budgeted 2018
<b>Educational Unit, Community College or Agency:</b>				
Current Operating Unrestricted	\$ 5,775,858	\$ 5,828,620	\$ 52,762	1%
Current Restricted	1,247,320	1,245,299	\$ (2,021)	0%
Current Designated	1,029,789	835,383	\$ (194,406)	-19%
Auxiliary Enterprises	2,000,760	1,937,441	\$ (63,319)	-3%
Plant Funds	2,342,012	219,605	\$ (2,122,407)	-91%
<b>TOTAL ALL FUNDS</b>	<b>\$ 12,395,739</b>	<b>\$ 10,066,348</b>	<b>\$ (2,329,391)</b>	<b>-19%</b>

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 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT CHANGE
Contract Faculty	36.13	53.4%	37.10	53.5%	2.7%
Contract Professional & Admin.	17.67	26.1%	18.57	26.8%	5.1%
Support Staff	13.84	20.5%	13.70	19.7%	-1.0%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>67.64</b>	<b>100.0%</b>	<b>69.37</b>	<b>100.0%</b>	<b>2.6%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>382</b>		<b>415</b>		<b>8.6%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	1,266,792	23.8%	1,303,202	24.5%	2.9%
Contract Professional & Admin.	973,720	18.3%	1,050,883	19.8%	7.9%
Support Staff	411,103	7.7%	388,962	7.3%	-5.4%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
<b>Total Salaries</b>	<b>\$ 2,651,615</b>	<b>49.9%</b>	<b>\$ 2,743,047</b>	<b>51.6%</b>	<b>3.4%</b>
Employee Benefits	1,063,690	20.0%	1,187,130	22.3%	11.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,715,305</b>	<b>69.9%</b>	<b>\$ 3,930,177</b>	<b>73.9%</b>	<b>5.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	404,186	7.6%	319,300	6.0%	-21.0%
Supplies and Materials	112,843	2.1%	93,501	1.8%	-17.1%
Communications	135,653	2.6%	106,545	2.0%	-21.5%
Travel	59,286	1.1%	74,875	1.4%	26.3%
Rent	2,984	0.1%	4,500	0.1%	50.8%
Utilities	160,332	3.0%	140,824	2.6%	-12.2%
Repair and Maintenance	33,446	0.6%	51,752	1.0%	54.7%
Other	259,880	4.9%	134,077	2.5%	-48.4%
Total Operating Expenses	\$ 1,168,610	22.0%	\$ 925,374	17.4%	-20.8%
Equipment and Capital	40,335	0.8%	32,881	0.6%	-18.5%
NonMandatory Transfers	389,027	7.3%	432,181	8.1%	11.1%
Total Expenditures	\$ 5,313,277	100.0%	\$ 5,320,613	100.0%	0.1%
Scholarships	\$ 462,581		\$ 508,007		9.8%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 5,775,858</b>		<b>\$ 5,828,620</b>		<b>0.9%</b>
<b>Recap by Program:</b>					
Instruction	\$ 2,016,243	37.9%	\$ 2,142,730	40.3%	6.3%
Academic Support	306,963	5.8%	371,962	7.0%	21.2%
Student Services	1,050,468	19.8%	1,177,361	22.1%	12.1%
Institutional Support	1,338,851	25.2%	1,044,215	19.6%	-22.0%
Operation and Maintenance of Plant	600,752	11.3%	584,345	11.0%	-2.7%
Sub-Total	\$ 5,313,277	100.0%	\$ 5,320,613	100.0%	0.1%
Scholarships	462,581		508,007		9.8%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 5,775,858</b>		<b>\$ 5,828,620</b>		<b>0.9%</b>

Chief Financial Officer:

Title Business Services Director

Signature

Nancy Aaberge

8/12/2017

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 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT CHANGE
Contract Faculty	36.13	53.4%	37.10	53.5%	2.7%
Contract Professional & Admin.	17.67	26.1%	18.57	26.8%	5.1%
Support Staff	13.84	20.5%	13.70	19.7%	-1.0%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>67.64</b>	<b>100.0%</b>	<b>69.37</b>	<b>100.0%</b>	<b>2.6%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	1,266,792	23.8%	1,303,202	24.5%	2.9%
Contract Professional & Admin.	973,720	18.3%	1,050,883	19.8%	7.9%
Support Staff	411,103	7.7%	388,962	7.3%	-5.4%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
<b>Total Salaries</b>	<b>\$ 2,651,615</b>	<b>49.9%</b>	<b>\$ 2,743,047</b>	<b>51.6%</b>	<b>3.4%</b>
Employee Benefits	1,063,690	20.0%	1,187,130	22.3%	11.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,715,305</b>	<b>69.9%</b>	<b>\$ 3,930,177</b>	<b>73.9%</b>	<b>5.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	404,186	7.6%	319,300	6.0%	-21.0%
Supplies and Materials	112,843	2.1%	93,501	1.8%	-17.1%
Communications	135,653	2.6%	106,545	2.0%	-21.5%
Travel	59,286	1.1%	74,875	1.4%	26.3%
Rent	2,984	0.1%	4,500	0.1%	50.8%
Utilities	160,332	3.0%	140,824	2.6%	-12.2%
Repair and Maintenance	33,446	0.6%	51,752	1.0%	54.7%
Other	259,880	4.9%	134,077	2.5%	-48.4%
Total Operating Expenses	\$ 1,168,610	22.0%	\$ 925,374	17.4%	-20.8%
Equipment and Capital	40,335	0.8%	32,881	0.6%	-18.5%
NonMandatory Transfers	389,027	7.3%	\$ 432,181	8.1%	11.1%
Total Expenditures	\$ 5,313,277	100.0%	\$ 5,320,613	100.0%	0.1%
Scholarships	\$ 462,581		\$ 508,007		9.8%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 5,775,858</b>		<b>\$ 5,828,620</b>		<b>0.9%</b>
<b>Recap by Program:</b>					
Instruction	\$ 2,016,243	37.9%	\$ 2,142,730	40.3%	6.3%
Academic Support	\$ 306,963	5.8%	\$ 371,962	7.0%	21.2%
Student Services	\$ 1,050,468	19.8%	\$ 1,177,361	22.1%	12.1%
Institutional Support	\$ 1,338,851	25.2%	\$ 1,044,215	19.6%	-22.0%
Operation and Maintenance of Plant	\$ 600,752	11.3%	\$ 584,345	11.0%	-2.7%
Sub-Total	\$ 5,313,277	100.0%	\$ 5,320,613	100.0%	0.1%
Scholarships	\$ 462,581		\$ 508,007		9.8%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 5,775,858</b>		<b>\$ 5,828,620</b>		<b>0.9%</b>

Chief Financial Officer:

Title Business Services Director

Signature

Nancy Aaberge

8/12/2017

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE ACCOUNTING FUNCTION: <b>INSTRUCTION</b>					
DESCRIPTION OF ACTIVITY	ACTUAL 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT CHANGE
Contract Faculty	36.13	94.9%	37.10	94.5%	2.7%
Contract Professional & Admin.	1.00	2.6%	2.00	5.1%	100.0%
Support Staff	0.93	2.4%	0.15	0.4%	-83.9%
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>38.06</b>	<b>100.0%</b>	<b>39.25</b>	<b>100.0%</b>	<b>3.1%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 1,266,792	62.8%	\$ 1,303,202	60.8%	2.9%
Contract Professional & Admin.	48,722	2.4%	108,464	5.1%	122.6%
Support Staff	32,743	1.6%	5,000	0.2%	-84.7%
Other Employees (Workstudy)	-	0.0%		0.0%	
<b>Total Salaries</b>	<b>\$ 1,348,257</b>	<b>66.9%</b>	<b>\$ 1,416,666</b>	<b>66.1%</b>	<b>5.1%</b>
Employee Benefits	\$ 506,082	25.1%	\$ 592,337	27.6%	17.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,854,339</b>	<b>92.0%</b>	<b>\$ 2,009,003</b>	<b>93.8%</b>	<b>8.3%</b>
OPERATING EXPENSES:					
Contracted Services	\$ 29,140	1.4%	\$ 25,800	1.2%	-11.5%
Supplies and Materials	73,438	3.6%	55,767	2.6%	-24.1%
Communications	19,021	0.9%	810	0.0%	-95.7%
Travel	9,752	0.5%	14,000	0.7%	43.6%
Rent	1,200	0.1%	1,750	0.1%	45.8%
Utilities		0.0%		0.0%	
Repair and Maintenance	10,131	0.5%	7,500	0.4%	-26.0%
Other	19,222	1.0%	28,100	1.3%	46.2%
Total Operating Expenses	\$ 161,904	8.0%	\$ 133,727	6.2%	-17.4%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	-	0.0%		0.0%	
Total Expenditures	\$ 2,016,243	100.0%	\$ 2,142,730	100.0%	6.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,016,243</b>		<b>\$ 2,142,730</b>		<b>6.3%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: ACADEMIC SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	3.10	53.4%	3.30	54.3%	6.5%
Support Staff	2.71	46.6%	2.78	45.7%	2.6%
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>5.81</b>	<b>100.0%</b>	<b>6.08</b>	<b>100.0%</b>	<b>4.6%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	130,046	42.4%	148,222	39.8%	14.0%
Support Staff	63,762	20.8%	71,557	19.2%	12.2%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>193,808</b>	<b>63.1%</b>	<b>219,779</b>	<b>59.1%</b>	13.4%
Employee Benefits	79,768	26.0%	98,838	26.6%	23.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>273,576</b>	<b>89.1%</b>	<b>318,617</b>	<b>85.7%</b>	<b>16.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	11,174	3.6%	10,000	2.7%	-10.5%
Supplies and Materials	5,212	1.7%	4,475	1.2%	-14.1%
Communications	6,523	2.1%	1,550	0.4%	-76.2%
Travel	4,713	1.5%	10,875	2.9%	130.7%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	163	0.1%		0.0%	-100.0%
Other	4,574	1.5%	17,117	4.6%	274.2%
Total Operating Expenses	32,359	10.5%	44,017	11.8%	36.0%
Equipment and Capital	1,028	0.3%	9,328	2.5%	807.4%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	\$ 306,963	100.0%	371,962	100.0%	21.2%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>306,963</b>		<b>371,962</b>		<b>21.2%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>MILES COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>STUDENT SERVICES</b>					
<b>DESCRIPTION OF ACTIVITY</b>	<b>ACTUAL 2017</b>	<b>PERCENT</b>	<b>BUDGETED FY2018</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
Contract Faculty					
Contract Professional & Admin.	6.57	78.5%	7.59	80.8%	15.5%
Support Staff	1.80	21.5%	1.80	19.2%	0.0%
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>8.37</b>	<b>100.0%</b>	<b>9.39</b>	<b>100.0%</b>	<b>12.2%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	282,791	26.9%	337,335	28.7%	19.3%
Support Staff	57,137	5.4%	57,754	4.9%	1.1%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>339,928</b>	<b>32.4%</b>	<b>395,089</b>	<b>33.6%</b>	<b>16.2%</b>
Employee Benefits	154,426	14.7%	182,278	15.5%	18.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>494,354</b>	<b>47.1%</b>	<b>577,367</b>	<b>49.0%</b>	<b>16.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	32,632	3.1%	36,000	3.1%	10.3%
Supplies and Materials	10,410	1.0%	9,244	0.8%	-11.2%
Communications	97,370	9.3%	85,301	7.2%	-12.4%
Travel	17,058	1.6%	23,500	2.0%	37.8%
Rent		0.0%	500	0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	-	0.0%		0.0%	
Other	9,617	0.9%	13,268	1.1%	38.0%
Total Operating Expenses	167,087	15.9%	167,813	14.3%	0.4%
Equipment and Capital		0.0%		0.0%	
NonMandatory Transfers	389,027	37.0%	432,181	36.7%	11.1%
Total Expenditures	1,050,468	100.0%	1,177,361	100.0%	12.1%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>1,050,468</b>		<b>1,177,361</b>		<b>12.1%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>MILES COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b>					
<b>DESCRIPTION OF ACTIVITY</b>	<b>ACTUAL 2017</b>	<b>PERCENT</b>	<b>BUDGETED FY2018</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
Contract Faculty				0.0%	
Contract Professional & Admin.	6.00	60.0%	4.68	53.9%	-22.0%
Support Staff	4.00	40.0%	4.00	46.1%	0.0%
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>10.00</b>	<b>100.0%</b>	<b>8.68</b>	<b>100.0%</b>	<b>-13.2%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	470,443	35.1%	414,444	39.7%	-11.9%
Support Staff	126,224	9.4%	133,995	12.8%	6.2%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>596,667</b>	<b>44.6%</b>	<b>548,439</b>	<b>52.5%</b>	<b>-8.1%</b>
Employee Benefits	240,472	18.0%	209,510	20.1%	-12.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>837,139</b>	<b>62.5%</b>	<b>757,949</b>	<b>72.6%</b>	<b>-9.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	232,640	17.4%	166,500	15.9%	-28.4%
Supplies and Materials	5,150	0.4%	5,015	0.5%	-2.6%
Communications	9,936	0.7%	16,784	1.6%	68.9%
Travel	27,681	2.1%	25,500	2.4%	-7.9%
Rent	662	0.0%	500	0.0%	-24.5%
Utilities	-	0.0%		0.0%	
Repair and Maintenance	-	0.0%		0.0%	
Other	225,643	16.9%	71,967	6.9%	-68.1%
Total Operating Expenses	501,712	37.5%	286,266	27.4%	-42.9%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers		0.0%		0.0%	
Total Expenditures	1,338,851	100.0%	1,044,215	100.0%	-22.0%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>1,338,851</b>		<b>1,044,215</b>		<b>-22.0%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>MILES COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b>					
<b>DESCRIPTION OF ACTIVITY</b>	<b>ACTUAL 2017</b>	<b>PERCENT</b>	<b>BUDGETED FY2018</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
Contract Faculty					
Contract Professional & Admin.	1.00	18.5%	1.00	16.8%	0.0%
Support Staff	4.40	81.5%	4.97	83.2%	13.0%
Other Employees (Workstudy)					
<b>TOTAL FTE'S</b>	<b>5.40</b>	<b>100.0%</b>	<b>5.97</b>	<b>100.0%</b>	<b>10.6%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	41,718	6.9%	42,418	7.3%	1.7%
Support Staff	131,237	21.8%	120,656	20.6%	-8.1%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>172,955</b>	<b>28.8%</b>	<b>163,074</b>	<b>27.9%</b>	<b>-5.7%</b>
Employee Benefits	82,942	13.8%	104,167	17.8%	25.6%
<b>TOTAL PERSONAL SERVICES</b>	<b>255,897</b>	<b>42.6%</b>	<b>267,241</b>	<b>45.7%</b>	<b>4.4%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	98,600	16.4%	81,000	13.9%	-17.8%
Supplies and Materials	18,633	3.1%	19,000	3.3%	2.0%
Communications	2,803	0.5%	2,100	0.4%	-25.1%
Travel	82	0.0%	1,000	0.2%	1119.5%
Rent	1,122	0.2%	1,750	0.3%	56.0%
Utilities	160,332	26.7%	140,824	24.1%	-12.2%
Repair and Maintenance	23,152	3.9%	44,252	7.6%	91.1%
Other	824	0.1%	3,625	0.6%	339.9%
Total Operating Expenses	305,548	50.9%	293,551	50.2%	-3.9%
Equipment and Capital	39,307	6.5%	23,553	4.0%	-40.1%
NonMandatory Transfers		0.0%			
Total Expenditures	600,752	100.0%	584,345	100.0%	-2.7%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>600,752</b>		<b>584,345</b>		<b>-2.7%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

**UNIT NAME: MILES COMMUNITY COLLEGE - GRAND TOTAL**

NAME OF FUND	ACTUAL 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2 <sup>(1)(2)</sup>	\$2,530,029	43.8%	\$2,483,553	42.6%	-1.8%
HB 2 Leg Audit	\$0	0.0%	\$23,962	0.4%	
		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	\$2,530,029	43.8%	\$2,507,515	43.0%	-0.9%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	\$83,876	1.5%	\$86,125	1.5%	2.7%
In-District Tuition	\$276,694	4.8%	\$306,570	5.3%	10.8%
Out of District Tuition	\$780,755	13.5%	\$827,628	14.2%	6.0%
Out of State Tuition	\$352,839	6.1%	\$354,685	6.1%	0.5%
	\$0	0.0%	\$0	0.0%	
Total Tuition & Fees	\$1,494,164	25.9%	\$1,575,008	27.0%	5.4%
Mandatory Levy	\$1,322,905	22.9%	\$1,280,952	22.0%	-3.2%
Other	\$428,768	7.4%	\$465,145	8.0%	8.5%
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,775,866</b>	<b>100.0%</b>	<b>\$5,828,620</b>	<b>100.0%</b>	<b>0.9%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,775,866</b>		<b>\$5,828,620</b>		<b>0.9%</b>

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2016	FY 2017
In-District	\$3,990	\$4,125
Out of District	\$5,220	\$5,415
Out of State	\$8,310	\$8,595
WUE	\$7,110	\$7,365
Grow Eastern Montana	\$5,220	\$5,415
<b>VALUE OF ONE MILL - CUSTER COUNTY</b>	<b>\$20,535</b>	<b>\$22,344</b>

(2) actual reversion FY17 - \$0, estimated reversion FY18 \$-0-

Title	Business Services Director	Signature	Nancy Aaberge	8/12/2017
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CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

**UNIT NAME: MILES COMMUNITY COLLEGE - MAIN**

NAME OF FUND	ACTUAL 2017	PERCENT	BUDGETED FY2018	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2 <sup>(1)(2)</sup>	\$2,530,029	43.8%	\$2,483,553	42.6%	-1.8%
HB 2 Leg Audit		0.0%	\$23,962	0.4%	
		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	\$2,530,029	43.8%	\$2,507,515	43.0%	-0.9%
<sup>(1)</sup> includes DP95100+DP55140					
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Out of State Tuition	\$352,839	6.1%	\$354,685	6.1%	0.5%
		0.0%		0.0%	
Total Tuition & Fees	\$1,494,164	25.9%	\$1,575,008	27.0%	5.4%
Mandatory Levy	\$1,322,905	22.9%	\$1,280,952	22.0%	-3.2%
Other	\$428,768	7.4%	\$465,145	8.0%	8.5%
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,775,866</b>	<b>100.0%</b>	<b>\$5,828,620</b>	<b>100.0%</b>	<b>0.9%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,775,866</b>		<b>\$5,828,620</b>		<b>0.9%</b>

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2017	FY 2018
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<b>VALUE OF ONE MILL - CUSTER COUNTY</b>	<b>\$20,535</b>	<b>\$22,344</b>

<sup>(2)</sup> actual reversion FY17 - \$0, estimated reversion FY18 \$-0-

Title	Business Services Director	Signature	Nancy Aaberge	8/12/2017
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**Miles Community College  
Budget 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	229,076	229,404	432,181	661,585	186,353	430,093	10,000	626,446	264,215
Food Service	30,893	460,800		460,800	183,268	273,400		456,668	35,025
Student Housing	40,618	478,685		478,685	91,240	364,446	23,000	478,686	40,617
Bookstore	45,570	200,600		200,600	41,717	158,130		199,847	46,323
Centra	218,085	175,795		175,795	118,250	57,544		175,794	218,086
<b>Auxiliary Funds Totals</b>	<b>564,242</b>	<b>1,545,284</b>	<b>432,181</b>	<b>1,977,465</b>	<b>620,828</b>	<b>1,283,613</b>	<b>33,000</b>	<b>1,937,441</b>	<b>604,266</b>

**Miles Community College  
Actual for Auxiliary Funds  
FY 2017**

BUD 400A

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	240,651	237,954	422,298	660,252	195,826	476,000		671,826	229,077
Food Service	26,551	439,391		439,391	185,775	249,519		435,294	30,648
Student Housing	65,705	459,490	8,401	467,891	82,888	390,090	20,000	492,978	40,618
Bookstore	79,894	199,460		199,460	54,003	178,657		232,660	46,694
Centra	217,971	168,116		168,116	113,167	54,835		168,002	218,085
<b>Auxiliary Funds Totals</b>	<b>630,772</b>	<b>1,504,411</b>	<b>430,699</b>	<b>1,935,110</b>	<b>631,659</b>	<b>1,349,101</b>	<b>20,000</b>	<b>2,000,760</b>	<b>565,122</b>

**Miles Community College  
Budget 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	1,054,600	445,180		445,180	165,511	418,182		583,693	916,087
Continuing Education	247,046	72,000		72,000	80,950	23,552		104,502	214,544
Recharge Centers	121,014	71,000		71,000	6,813	47,800		54,613	137,401
Sales and Services	39,808	15,575		15,575		15,575		15,575	39,808
MCC Designated	77,189			-		77,000		77,000	189
<b>Designated Funds Totals</b>	<b>1,539,657</b>	<b>603,755</b>	<b>-</b>	<b>603,755</b>	<b>253,274</b>	<b>582,109</b>	<b>-</b>	<b>835,383</b>	<b>1,308,029</b>

**Miles Community College  
Actual for Designated Funds  
FY 2017**

BUD 400D

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	1,447,783	455,279		455,279	127,076	390,722	330,664	848,462	1,054,600
Continuing Education	231,413	70,397	17,234	87,631	39,004	15,760	17,234	71,998	247,046
Recharge Centers	87,126	71,107		71,107		37,219		37,219	121,014
Sales and Services	33,207	14,040		14,040		7,439		7,439	39,808
MCC Designated	125,000		16,860	16,860		31,400	33,271	64,671	77,189
<b>Designated Funds Totals</b>	<b>1,924,529</b>	<b>610,823</b>	<b>34,094</b>	<b>644,917</b>	<b>166,080</b>	<b>482,540</b>	<b>381,169</b>	<b>1,029,789</b>	<b>1,539,657</b>

**Miles Community College  
Budget 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	135,000	23,000	158,000		219,605		219,605	563,974
<b>Plant Funds Totals</b>	<b>625,579</b>	<b>135,000</b>	<b>23,000</b>	<b>158,000</b>	-	<b>219,605</b>	-	<b>219,605</b>	<b>563,974</b>

**Miles Community College  
Actual for Plant Funds  
FY 2017**

BUD 400P

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	761,367	1,462,124	744,100	2,206,224		1,940,175	401,837	2,342,012	625,579
<b>Plant Funds Totals</b>	<b>761,367</b>	<b>1,462,124</b>	<b>744,100</b>	<b>2,206,224</b>	-	<b>1,940,175</b>	<b>401,837</b>	<b>2,342,012</b>	<b>625,579</b>

**Miles Community College  
Budget 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	140,000		140,000		141,000		141,000	16,308
Local Grants and Contracts	30,727	27,500		27,500	24,015	5,452		29,467	28,760
State Grants and Contracts	1,923	131,554		131,554	68,059	63,438		131,497	1,980
Federal Grants and Contracts	-	184,010		184,010	135,264	48,746		184,010	-
Financial Aid	3,745	754,765	4,560	759,325	49,063	710,262	-	759,325	3,745
<b>Restricted Funds Totals</b>	<b>53,703</b>	<b>1,237,829</b>	<b>4,560</b>	<b>1,242,389</b>	<b>276,401</b>	<b>968,898</b>	<b>-</b>	<b>1,245,299</b>	<b>50,793</b>

**Miles Community College  
Actual for Restricted Funds  
FY 2017**

BUD 400R

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	24,308	164,039		164,039		171,039		171,039	17,308
Local Grants and Contracts	30,760	24,898		24,898	20,058	4,873		24,931	30,727
State Grants and Contracts	1,866	142,612		142,612	76,960	65,595		142,555	1,923
Federal Grants and Contracts	-	201,638		201,638	151,747	49,891		201,638	-
Financial Aid	3,345	702,997	4,560	707,557	48,813	658,344		707,157	3,745
<b>Restricted Funds Totals</b>	<b>60,279</b>	<b>1,236,184</b>	<b>4,560</b>	<b>1,240,744</b>	<b>297,578</b>	<b>949,742</b>	<b>-</b>	<b>1,247,320</b>	<b>53,703</b>

## COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

NAME		CODE		
<b>Miles Community College</b>		<b>CC</b>		
DESCRIPTION	Budgeted FY 17	Actual FY 17	Budgeted FY 18	% Change in Tuition Revenue Waived
	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	
<b>Discretionary</b>				
<b>In District</b>				
Resident Undergrad	7,980	13,892	14,025	1.0%
Resident Dual Credit	27,930	34,694	35,063	1.1%
Resident Athletics	23,940	26,228	30,600	16.7%
Resident Graduate				
SUBTOTAL	59,850	74,814	79,688	6.5%
<b>Out of District</b>				
Resident Undergrad	15,660	23,222	23,040	-0.8%
Resident Dual Credit	36,540	75,975	76,800	1.1%
Resident Athletics	161,820	93,805	103,680	10.5%
Resident Graduate				
SUBTOTAL	214,020	193,002	203,520	5.4%
<b>Non-Resident</b>				
NR Undergraduate	-			
NR Athletics	124,650	114,182	124,500	9.0%
NR Graduate	-			
NR WICHE	-			
PhD/MSSE	-			
Other (WUE)	7,110	63,771	65,138	2.1%
SUBTOTAL	131,760	177,953	189,638	6.6%
<b>Mandatory</b>				
Montana Indians	-			
Veterans	11,970		12,285	
Resident Faculty & Staff	7,980	540	5,738	963.5%
Resident Employee Dependents	19,950	11,832	12,039	1.7%
War Orphans/Peace Officers				
Prisoners of War				
Senior Citizens	3,875	4,441	5,100	14.9%
Custodial Students				
Community Colleges				
High School Honors (In District)				
High School Honors (Out of District)				
National Merit				
Other				
SUBTOTAL	43,775	16,812	35,162	109.1%
<b>Scholarships</b>				
<b>Total Tuition Waived</b>				
	<b>449,405</b>	<b>462,581</b>	<b>508,007</b>	

## 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 2017:      \$ 540,839.81

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 -	\$191,720	\$624,108	\$165,047
• 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 -	\$891,857
• MCC Retirement Fund (BUD 300) – Mandatory Levy -	\$389,095

(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)	\$25,500
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(4) the state general fund appropriation;

• MCC General Fund(BUD 300)-State Appropriation -	\$2,507,515
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(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
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(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-	\$89,700
• MCC General fund (BUD 300) -HB124 Entitlement Payment -	\$375,445
• Student Fees in General Fund (Vocational Fees, Transcript, Application,Service,Late) BUD 300 -	\$86,125

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

• NA
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