

# Dawson Community College

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**Dawson Community College**

**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL  
FISCAL YEAR 2020**

Campus/Agency	Actual FY 2019	Budgeted FY 2020	Dollar Change Actual 2019 to Budgeted 2020	Percent Change Actual 2019 to Budgeted 2020
<b>Dawson Community College:</b>				
Current Operating Unrestricted	\$ 5,159,722	\$ 5,081,031	\$ (78,691)	-1.5%
Current Restricted	1,510,669	1,915,300	\$ 404,631	26.8%
Current Designated	1,827,578	1,730,350	\$ (97,228)	-5.3%
Auxiliary Enterprises	945,066	1,108,690	\$ 163,624	17.3%
Plant Funds	189,408	150,000	\$ (39,408)	-20.8%
<b>TOTAL ALL FUNDS</b>	<b>\$ 9,632,443</b>	<b>\$ 9,985,371</b>	<b>\$ 352,928</b>	<b>16.4%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **DAWSON COMMUNITY COLLEGE**  
ACCOUNTING ENTITY: **TOTAL CURRENT UNRESTRICTED EXPENSES**

DESCRIPTION OF ACTIVITY	FY2019	ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty		24.25	42.0%	18.90	37.0%	-22.1%
Contract Professional & Admin.		13.50	23.4%	14.50	28.3%	7.4%
Support Staff		20.00	34.6%	17.75	34.7%	-11.3%
<b>TOTAL FTE'S</b>		<b>57.75</b>	<b>100.0%</b>	<b>51.15</b>	<b>100.0%</b>	<b>-11.4%</b>
<b>PERSONAL SERVICES:</b>						
Contract Faculty		1,229,621	25.0%	1,214,466	23.9%	-1.2%
Contract Professional & Admin.		662,904	13.5%	821,520	16.2%	23.9%
Support Staff		567,117	11.5%	567,471	11.2%	0.1%
Other Employees (Work Study)		16,138	0.3%	47,925	0.9%	197.0%
<b>Total Salaries</b>	<b>\$</b>	<b>2,475,780</b>	<b>50.3%</b>	<b>\$ 2,651,382</b>	<b>52.2%</b>	<b>7.1%</b>
Employee Benefits		1,119,358	22.8%	1,149,388	22.6%	2.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$</b>	<b>3,595,138</b>	<b>73.1%</b>	<b>\$ 3,800,770</b>	<b>74.8%</b>	<b>5.7%</b>
<b>OPERATING EXPENSES:</b>						
Contracted Services		434,269	8.8%	362,332	7.1%	-16.6%
Supplies and Materials		145,157	3.0%	117,134	2.3%	-19.3%
Communications		96,300	2.0%	110,350	2.2%	14.6%
Travel		315,603	6.4%	337,650	6.6%	7.0%
Rent		12,647	0.3%	11,000	0.2%	-13.0%
Utilities		139,414	2.8%	135,000	2.7%	-3.2%
Repair and Maintenance		58,247	1.2%	53,950	1.1%	-7.4%
Other		121,010	2.5%	152,845	3.0%	26.3%
Total Operating Expenses	<b>\$</b>	<b>1,322,648</b>	<b>26.9%</b>	<b>\$ 1,280,261</b>	<b>25.2%</b>	<b>-3.2%</b>
Equipment and Capital		-	0.0%	-	0.0%	0.0%
NonMandatory Transfers		-	0.0%	-	0.0%	0.0%
Total Expenditures	<b>\$</b>	<b>4,917,786</b>	<b>100.0%</b>	<b>\$ 5,081,031</b>	<b>100.0%</b>	<b>3.3%</b>
Scholarships	<b>\$</b>	<b>241,936</b>		<b>\$ -</b>		<b>-100.0%</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$</b>	<b>5,159,722</b>		<b>\$ 5,081,031</b>		<b>-1.5%</b>
<b>Recap by Program:</b>						
Instruction	<b>\$</b>	<b>1,564,989</b>	<b>30.3%</b>	<b>\$ 1,635,039</b>	<b>32.2%</b>	<b>4.5%</b>
Academic Support	<b>\$</b>	<b>80,584</b>	<b>1.6%</b>	<b>\$ 80,093</b>	<b>1.6%</b>	<b>-0.6%</b>
Student Services	<b>\$</b>	<b>1,299,043</b>	<b>25.2%</b>	<b>\$ 1,295,334</b>	<b>25.5%</b>	<b>-0.3%</b>
Institutional Support	<b>\$</b>	<b>1,339,062</b>	<b>26.0%</b>	<b>\$ 1,377,633</b>	<b>27.1%</b>	<b>2.9%</b>
Operation and Maintenance of Plant	<b>\$</b>	<b>634,108</b>	<b>12.3%</b>	<b>\$ 692,932</b>	<b>13.6%</b>	<b>9.3%</b>
Scholarships	<b>\$</b>	<b>241,936</b>	<b>4.7%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>-100.0%</b>
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$</b>	<b>5,159,722</b>	<b>100.0%</b>	<b>\$ 5,081,031</b>	<b>100.0%</b>	<b>-1.5%</b>

Chief Financial Officer:	Jennifer M. King	
Title Director of Business Operations	Signature <i>Jennifer M. King</i>	8/21/2019

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>DAWSON COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>INSTRUCTION</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty	15.00	81.1%	17.90	81.7%	19.3%
Contract Professional & Admin.	2.00	10.8%	2.00	9.1%	0.0%
Support Staff	1.50	8.1%	2.00	9.1%	33.3%
<b>TOTAL FTE'S</b>	<b>18.50</b>	<b>100.0%</b>	<b>21.90</b>	<b>100.0%</b>	<b>18.4%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 955,323	61.0%	\$ 914,335	55.9%	-4.3%
Contract Professional & Admin.	\$ 39,845	2.5%	\$ 135,500	8.3%	240.1%
Support Staff	\$ 30,440	1.9%	\$ 53,028	3.2%	74.2%
<b>Total Salaries</b>	<b>\$ 1,025,608</b>	<b>65.5%</b>	<b>\$ 1,102,863</b>	<b>67.5%</b>	<b>7.5%</b>
Employee Benefits	\$ 441,107	28.2%	\$ 442,620	27.1%	0.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,466,715</b>	<b>93.7%</b>	<b>\$ 1,545,483</b>	<b>94.5%</b>	<b>5.4%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 49,515	3.2%	\$ 47,650	2.9%	-3.8%
Supplies and Materials	\$ 17,518	1.1%	\$ 7,850	0.5%	-55.2%
Communications	\$ 5,391	0.3%	\$ 3,300	0.2%	-38.8%
Travel	\$ 17,714	1.1%	\$ 6,350	0.4%	-64.2%
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ -	0.0%	\$ -	0.0%	
Repair and Maintenance	\$ 500	0.0%	\$ 1,000	0.1%	100.0%
Other	\$ 7,637	0.5%	\$ 23,407	1.4%	206.5%
Total Operating Expenses	\$ 98,274	6.3%	\$ 89,557	5.5%	-8.9%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 1,564,989	100.0%	\$ 1,635,039	100.0%	4.5%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,564,989</b>		<b>\$ 1,635,039</b>		<b>4.5%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>DAWSON COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty	1.00	20.0%	1.00	100.0%	0.0%
Contract Professional & Admin.	0.50	10.0%	0.00	0.0%	-100.0%
Support Staff	3.50	70.0%	0.00	0.0%	-100.0%
<b>TOTAL FTE'S</b>	<b>5.00</b>	<b>100.0%</b>	<b>1.00</b>	<b>100.0%</b>	<b>-80.0%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 56,636	70.3%	\$ 55,801	69.7%	-1.5%
Contract Professional & Admin.	\$ -	0.0%	\$ -	0.0%	
Support Staff	\$ -	0.0%	\$ -	0.0%	
<b>Total Salaries</b>	<b>\$ 56,636</b>	<b>70.3%</b>	<b>\$ 55,801</b>	<b>69.7%</b>	<b>-1.5%</b>
Employee Benefits	\$ 22,412	27.8%	\$ 22,692	28.3%	1.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 79,047</b>	<b>98.1%</b>	<b>\$ 78,493</b>	<b>98.0%</b>	<b>-0.7%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ -	0.0%	\$ -	0.0%	
Supplies and Materials	\$ -	0.0%	\$ -	0.0%	
Communications	\$ 1,536	1.9%	\$ 1,600	2.0%	4.2%
Travel	\$ -	0.0%	\$ -	0.0%	
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	\$ 1,536	1.9%	\$ 1,600	2.0%	4.2%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 80,584	100.0%	\$ 80,093	100.0%	-0.6%
Scholarships/Waivers	\$ -		\$ -		
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 80,584</b>		<b>\$ 80,093</b>		<b>-0.6%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>DAWSON COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>STUDENT SERVICES</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty	8.25		6.75		-18.2%
Contract Professional & Admin.	3.00	14.8%	3.50	22.6%	16.7%
Support Staff	5.50	27.2%	3.50	22.6%	-36.4%
Other Employees (Work Study)	3.50	17.3%	1.75	11.3%	-50.0%
<b>TOTAL FTE'S</b>	<b>20.25</b>	<b>59.3%</b>	<b>15.50</b>	<b>56.5%</b>	<b>-23.5%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 217,663	16.8%	\$ 244,330	18.9%	12.3%
Contract Professional & Admin.	\$ 129,348	10.0%	\$ 128,170	9.9%	-0.9%
Support Staff	\$ 187,184	14.4%	\$ 107,243	8.3%	-42.7%
Other Employees (Work Study)	\$ 16,138	1.2%	\$ 47,925	3.7%	197.0%
<b>Total Salaries</b>	<b>\$ 550,333</b>	<b>42.4%</b>	<b>\$ 527,668</b>	<b>40.7%</b>	<b>-4.1%</b>
Employee Benefits	\$ 273,049	21.0%	\$ 279,232	21.6%	2.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 823,382</b>	<b>63.4%</b>	<b>\$ 806,900</b>	<b>62.3%</b>	<b>-2.0%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 88,222	6.8%	\$ 94,105	7.3%	6.7%
Supplies and Materials	\$ 82,222	6.3%	\$ 56,184	4.3%	-31.7%
Communications	\$ 20,778	1.6%	\$ 28,250	2.2%	36.0%
Travel	\$ 245,074	18.9%	\$ 277,300	21.4%	13.1%
Rent	\$ 12,175	0.9%	\$ 11,000	0.8%	-9.7%
Utilities	\$ 4,841	0.4%	\$ 5,600	0.4%	15.7%
Repair and Maintenance	\$ 3,045	0.2%	\$ 2,950	0.2%	-3.1%
Other	\$ 19,305	1.5%	\$ 13,045	1.0%	-32.4%
Total Operating Expenses	\$ 475,660	36.6%	\$ 488,434	37.7%	2.7%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 1,299,043	100.0%	\$ 1,295,334	100.0%	-0.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,299,043</b>		<b>\$ 1,295,334</b>		<b>-0.3%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>DAWSON COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	7.00	60.9%	8.00	58.2%	14.3%
Support Staff	4.50	39.1%	5.75	41.8%	27.8%
<b>TOTAL FTE'S</b>	<b>11.50</b>	<b>100.0%</b>	<b>13.75</b>	<b>100.0%</b>	<b>19.6%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 452,417	33.8%	\$ 502,850	36.5%	11.1%
Support Staff	\$ 154,960	11.6%	\$ 182,984	13.3%	18.1%
<b>Total Salaries</b>	<b>\$ 607,377</b>	<b>45.4%</b>	<b>\$ 685,834</b>	<b>49.8%</b>	<b>12.9%</b>
Employee Benefits	\$ 264,260	19.7%	\$ 275,478	20.0%	4.2%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 871,637</b>	<b>65.1%</b>	<b>\$ 961,313</b>	<b>69.8%</b>	<b>10.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 217,921	16.3%	\$ 132,977	9.7%	-39.0%
Supplies and Materials	\$ 27,761	2.1%	\$ 36,000	2.6%	29.7%
Communications	\$ 66,062	4.9%	\$ 77,200	5.6%	16.9%
Travel	\$ 51,151	3.8%	\$ 54,000	3.9%	5.6%
Rent	\$ 472	0.0%	\$ -	0.0%	-100.0%
Utilities	\$ 4,092	0.3%	\$ -	0.0%	-100.0%
Repair and Maintenance	\$ 6,300	0.5%	\$ -	0.0%	-100.0%
Other	\$ 93,665	7.0%	\$ 116,143	8.4%	24.0%
Total Operating Expenses	\$ 467,425	34.9%	\$ 416,320	30.2%	-10.9%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 1,339,062	100.0%	\$ 1,377,633	100.0%	2.9%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,339,062</b>		<b>\$ 1,377,633</b>		<b>2.9%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>DAWSON COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	1.00	16.7%	1.00	13.3%	0.0%
Support Staff	5.00	83.3%	6.50	86.7%	30.0%
<b>TOTAL FTE'S</b>	<b>6.00</b>	<b>100.0%</b>	<b>7.50</b>	<b>100.0%</b>	<b>25.0%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 41,294	6.5%	\$ 55,000	7.9%	33.2%
Support Staff	\$ 194,533	30.7%	\$ 224,216	32.4%	15.3%
<b>Total Salaries</b>	<b>\$ 235,827</b>	<b>37.2%</b>	<b>\$ 279,216</b>	<b>40.3%</b>	<b>18.4%</b>
Employee Benefits	\$ 118,529	18.7%	\$ 129,366	18.7%	9.1%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 354,356</b>	<b>55.9%</b>	<b>\$ 408,582</b>	<b>59.0%</b>	<b>15.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 78,611	12.4%	\$ 87,600	12.6%	11.4%
Supplies and Materials	\$ 17,656	2.8%	\$ 17,100	2.5%	-3.1%
Communications	\$ 2,533	0.4%	\$ -	0.0%	-100.0%
Travel	\$ 1,664	0.3%	\$ -	0.0%	-100.0%
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ 130,482	20.6%	\$ 129,400	18.7%	-0.8%
Repair and Maintenance	\$ 48,403	7.6%	\$ 50,000	7.2%	3.3%
Other	\$ 403	0.1%	\$ 250	0.0%	-38.0%
Total Operating Expenses	\$ 279,752	44.1%	\$ 284,350	41.0%	1.6%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 634,108	100.0%	\$ 692,932	100.0%	9.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 634,108</b>		<b>\$ 692,932</b>		<b>9.3%</b>



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

**UNIT NAME: DAWSON COMMUNITY COLLEGE**

NAME OF FUND	FY2019 ACTUAL	PERCENT	BUDGETED FY2020	PERCENT	PERCENT INCR/(DECR)
State Allocation	1,612,109.00	31.2%	\$1,821,379	35.8%	13.0%
Tuition and Fees					
In-District Tuition	111,946.00	2.2%	\$135,900	2.7%	21.4%
Out of District Resident	307,279.50	6.0%	\$388,600	7.6%	26.5%
Out of State Tuition	70,110.00	1.4%	\$89,300	1.8%	27.4%
WUE/GEM Tuition	303,411.50	5.9%	\$386,200	7.6%	27.3%
Total Tuition & Fees	\$792,747	15.4%	\$1,000,000	19.7%	26.1%
Local Support	2,112,534.80	40.9%	\$2,096,000	41.3%	-0.8%
Other/Transfers	642,330.99	12.4%	\$163,652	3.2%	-74.5%
<b>Total Revenues</b>	<b>\$5,159,722</b>	<b>100.0%</b>	<b>\$5,081,031</b>	<b>100.0%</b>	<b>-1.5%</b>

**ACADEMIC YEAR  
2019/2020**

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	Tuition	Fees	Total
In-District	\$1,080.00	\$855.00	\$1,935.00
Out of District/GEM	\$1,860.00	\$855.00	\$2,715.00
Out of State	\$3,150.00	\$855.00	\$4,005.00
WUE	\$2,790.00	\$855.00	\$3,645.00
Canadian Exchange	\$3,045.00	\$855.00	\$3,900.00

**ESTIMATED VALUE OF ONE MILL - DAWSON COUNTY- 2019** **\$22,916**  
**Percent of Mandatory Mill Levy Support** **41.25%**

Title	Director of Business Operations	Signature	<i>Jennifer M. King</i>	8/21/2019
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**Dawson Community College  
Budget for Auxiliary Funds  
FY20**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	0	160,000		160,000	71,190	87,500		158,690	1,310
Housing/Food Service/Coffee Shop	210,234	925,000		925,000	250,000	500,000	200,000	950,000	185,234
<b>Totals</b>	210,234	1,085,000	0	1,085,000	321,190	587,500	200,000	1,108,690	186,544

**Dawson Community College  
Actual for Auxiliary Funds  
FY19**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	0	114,911	37,301	152,212	67,801	84,412	0	152,213	0
Housing/Food Service/Coffee Shop	282,821	659,770	60,497	720,266	198,973	435,723	158,157	792,854	210,234
<b>Totals</b>	282,821	774,681	97,798	872,479	266,774	520,135	158,157	945,066	210,234

# Dawson Community College Budget for Designated Funds FY20

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	744,834	925,000		925,000	172,200	575,000	200,000	947,200	722,634
Continuing Education	8,632	100,000		100,000	66,150	15,000		81,150	27,482
Recharge Centers	215,173	265,000		265,000	200,000	200,000		400,000	80,173
Athletics/Student Clubs	102,277	160,000		160,000	2,000	150,000		152,000	110,277
Program Development	2,630,540	315,000		315,000	150,000			150,000	2,795,540
<b>Totals</b>	<b>3,701,456</b>	<b>1,765,000</b>	<b>0</b>	<b>1,765,000</b>	<b>590,350</b>	<b>940,000</b>	<b>200,000</b>	<b>1,730,350</b>	<b>3,736,106</b>

**Dawson Community College**  
**Actual for Designated Funds**  
**FY19**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	774,633	896,154		896,154	164,668	561,285	200,000	925,953	744,834
Continuing Education	16,498	67,395		67,395	62,778	12,483		75,262	8,632
Recharge Centers	554,741	168,828		168,828	260,032	248,363		508,395	215,173
Athletics/Student Clubs	92,121	157,017		157,017	1,956	144,904		146,860	102,277
Program Development	2,486,720	314,927		314,927	171,107			171,107	2,630,540
<b>Totals</b>	<b>3,924,713</b>	<b>1,604,320</b>	<b>0</b>	<b>1,604,320</b>	<b>660,542</b>	<b>967,035</b>	<b>200,000</b>	<b>1,827,578</b>	<b>3,701,456</b>

# Dawson Community College Budget for Plant Funds FY20

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Unexpended Plant	8,927,716			0	5,000		5,000	8,922,716
Retirement of Indebtedness	-2,374,858	350,000		350,000	145,000		145,000	-2,169,858
<b>Totals</b>	<b>6,552,858</b>	<b>350,000</b>	<b>0</b>	<b>350,000</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>6,752,858</b>

**Dawson Community College**  
**Actual for Plant Funds**  
**FY19**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Unexpended Plant	8,976,455			0	48,739		48,739	8,927,716
Retirement of Indebtedness	-2,582,845	348,656		348,656	140,669		140,669	-2,374,858
<b>Totals</b>	<b>6,393,611</b>	<b>348,656</b>	<b>0</b>	<b>348,656</b>	<b>189,408</b>	<b>0</b>	<b>189,408</b>	<b>6,552,858</b>

**Dawson Community College  
Budget for Restricted Funds  
FY20**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Scholarships	6,685	95,000	0	95,000	0	250,000	0	250,000	-148,315
Local Grants and Contracts	593,037	450,000	0	450,000	30,000	22,000	500,000	552,000	491,037
State Grants and Contracts	10,788	100,000	0	100,000	70,000	70,000	0	140,000	-29,212
Federal Grants and Contracts	10,778	215,000	0	215,000	114,000	96,300	0	210,300	15,478
Financial Aid	72,327	750,000	0	750,000	38,000	725,000	0	763,000	59,327
<b>Totals</b>	<b>693,614</b>	<b>1,610,000</b>	<b>0</b>	<b>1,610,000</b>	<b>252,000</b>	<b>1,163,300</b>	<b>500,000</b>	<b>1,915,300</b>	<b>388,314</b>



**Dawson Community College**  
**Actual for Restricted Funds**  
**FY19**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Scholarships	33,350	135,432	62,000	197,432		224,097		224,097	6,685
Local Grants and Contracts	720,173	368,988		368,988	21,447	411	474,266	496,124	593,037
State Grants and Contracts	36,725	94,001		94,001	50,413	69,525		119,938	10,788
Federal Grants and Contracts	16,042	65,494		65,494	51,513	19,244		70,758	10,778
Financial Aid	53,368	618,711		618,711	14,866	584,886		599,752	72,327
<b>Totals</b>	<b>859,658</b>	<b>1,282,625</b>	<b>62,000</b>	<b>1,344,625</b>	<b>138,239</b>	<b>898,164</b>	<b>474,266</b>	<b>1,510,669</b>	<b>693,614</b>

**COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

NAME							CODE		
DAWSON COMMUNITY COLLEGE							DCC		
DESCRIPTION	Original Op Plan FY 19		Actual FY 19		Budgeted FY 20		% Change in Utilization	% Change in Tuition Revenue Waived	
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived			
<b>Board of Trustee Approved Waivers</b>									
<b>In State</b>									
Academic Achievement	15.24	\$ 40,000	0.00	\$ -	14.73	\$ 40,000	100.0%	100.0%	
Senior Citizen	0.00	\$ -	10.66	\$ 27,977	0.00	\$ -	100.0%	100.0%	
High School Honors	2.63	\$ 6,900	0.92	\$ 2,420	1.10	\$ 3,000	100.0%	100.0%	
Native American	3.81	\$ 10,000	9.20	\$ 24,156	5.12	\$ 13,900	100.0%	100.0%	
Athletic	20.23	\$ 53,100	25.46	\$ 66,839	23.24	\$ 63,100	100.0%	100.0%	
Other	0.00	\$ -	0.10	\$ 250	0.00	\$ -	0.0%	100.0%	
<b>SUBTOTAL</b>	<b>41.90</b>	<b>\$ 110,000</b>	<b>46.24</b>	<b>\$ 121,642</b>	<b>44.20</b>	<b>\$ 120,000</b>	<b>0.0%</b>	<b>100.0%</b>	
<b>Out of State</b>									
Academic Achievement	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
Senior Citizen	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
High School Honors	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
Native American	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
Athletic	24.45	\$ 95,000	30.96	\$ 120,295	0.00	\$ -	0.0%	0.0%	
Other	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
<b>SUBTOTAL</b>	<b>24.45</b>	<b>\$ 95,000</b>	<b>30.96</b>	<b>\$ 120,295</b>	<b>0.00</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Scholarships</b>									
<b>Total Tuition Waived</b>	<b>66.36</b>	<b>\$ 205,000</b>	<b>77.21</b>	<b>\$ 241,936</b>	<b>44.20</b>	<b>\$ 120,000</b>	<b>-42.8%</b>	<b>-50.4%</b>	

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

In State

Out of State

	FY19	FY20
In State	\$ 2,625	\$ 2,715
Out of State	\$ 3,885	\$ 4,005

Dawson Community College  
Authorized Cash Reserve FY2020

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 cash reserve at the beginning of fiscal 2019 was	229,000	
The General Fund cash reserve balance at fiscal year- end 2019 is	75,000	
Budgeted General Fund cash reserve balance at fiscal year-end 2020 is		300,000

THE MONTANA COMMUNITY COLLEGE SYSTEM  
 DAWSON COMMUNITY COLLEGE  
 CROSS REFERENCE OF FUNDING SOURCES  
 FISCAL YEAR 2020 -BUDGETED

\*\*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;					
* Student Tuition -			Budgeted FY20 Tuition (gross)	\$1,000,000	BUD 300 Main Revenue-Total Tuition and Fees
* Student Fees -Designated			Budgeted FY20 Instructional Fees	\$860,000	BUD 107 FY20 Designated Funds - Instructional Fees
* Student Fees - Plant			Budgeted FY20 Mandatory Fees	\$65,000	BUD 107 FY20 Designated Funds - Instructional Fees
(2) subject to 15-10-420, a mandatory mill levy on the community college district;					
* General Mill Levy -	MCA 20-15-311	Mandatory	Budgeted FY20	\$789,000	BUD 300 Main Revenue - Included in Local Support
Other Mill Levies					
* Retirement Levy	MCA 20-9-501	Mandatory	Budgeted FY20	\$415,000	BUD 107 FY20 Restricted Fund - Included in Local Grants and Contracts
* Medical Levy	MCA 2-9-212	Permissive	Budgeted FY20	\$275,000	BUD 300 Main Revenue - Included in Local Support
* Debt Service	MCA 20-15-301	Voted	Budgeted FY20	\$110,000	BUD 107 FY20 Plant Funds -Included in Retirement of Indebtedness
(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;					
* Adult Education Mill Levy			Budgeted FY20	\$67,000	BUD 107 FY20 Restricted Fund - Included in Local Grants and Contracts
(4) the state general fund appropriation;					
* State Allocation			Budgeted FY20	\$1,817,347	BUD 300 Main Revenue - State Allocation
(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;					
* Additional Levy			Budgeted FY20	\$144,000	BUD 300 Main Revenue - Included in Local Support
(6) all other income, revenue, balances, or reserves <u>not restricted</u> by a source outside the community college district to a specific purpose;					
* Entitlement distribution			Budgeted FY20	\$296,000	BUD 300 Main Revenue- included in Local Support
* Misc other revenue- i.e. late fees, transcript fees etc.			Budgeted FY20	\$27,000	BUD 300 Main Revenue- included in Other
* Other Auxiliary -Bookstore, Housing, Food Service			Budgeted FY20	\$1,085,000	BUD 107 FY20 Auxiliary Funds -Revenue for these Aux operations
* Other Designated - Recharge Centers, Program Development			Budgeted FY20	\$580,000	BUD 107 FY20 Designated -Revenue for these Designated operations
* Continuing Education			Budgeted FY20	\$100,000	BUD 107 FY20 Designated Funds - Continuing Education
(7) income, revenue, balances, or reserves <u>restricted</u> 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.					
* Restricted Funds			Budgeted FY20	\$1,610,000	BUD 107 FY20 Restricted Funds -Total Revenue budgeted for the fund
(8) income from a political subdivision that is designated a community college service region under 20-15-241.					
* does not apply to DCC			Budgeted FY20	\$0	

Negative Fund Balance Report  
Dawson Community College  
Fiscal Year 2019

Dawson Community College has a negative fund balance to report. At Fiscal year-end 2018, the Retirement of Indebtedness fund is negative by \$2,582,845. This amount represents a timing difference of the outstanding debt. When the outstanding debt is added to the fund, the ending fund balance is zero.