

**North Idaho College
General Fund
Operating Budget
FY 2022**

	FY21 Budget	PROPOSED FY22 Changes	<u>Approved FY22 Budget</u>
Changes in Revenue			
Tuition and Fees Base	\$ 10,115,521		\$ 10,115,521
Adjustment of Tuition Base to FY21 Actual	-	\$ 797,751	\$ 797,751
Estimated 3% Decline in enrollment		\$ (300,000)	\$ (300,000)
Subtotal	\$ 10,115,521	\$ 497,751	\$ 10,613,272
State General Funds Base	\$ 11,805,400		\$ 11,805,400
State General Fund 5% Reduction		621,300	\$ 621,300
State General Fund Change ¹	-	543,900	\$ 543,900
State Liquor Tax	\$ 200,000		\$ 200,000
CTE Funding Base	\$ 5,459,400		\$ 5,459,400
CTE 5% Reduction		287,300	\$ 287,300
CTE Funding Change ²	-	113,700	\$ 113,700
Property Tax Base	\$ 16,894,145		\$ 16,894,145
New Property on Rolls (max estimate)		415,000	\$ 415,000
0% Tax Increase			\$ -
Interest Income Base	\$ 175,000		\$ 175,000
All other Revenue			
County Tuition Payments	\$ 800,000	\$ (100,000)	\$ 700,000
Miscellaneous Tax Receipts	\$ 650,000	\$ 200,000	\$ 850,000
Revenue sharing from other funds	\$ 105,000	\$ 145,000	\$ 250,000
Estimated Salary Salvage		\$ 296,720	\$ 296,720
Fund Balance Transfer	\$ 1,118,482	\$ (1,118,482)	\$ -
Other Revenue ³	\$ 276,118	\$ -	\$ 276,118
FY22 Revenue Projection	\$ 47,599,066	\$ 1,902,189	\$ 49,501,255
Percentage Change			3.84%
			\$ 1,902,189

These figures do not include any federal one-time CARES funding

¹ Change in health benefit costs \$46,000, 2% CEC \$171,400, Enrollment Workload Adjustment \$126,500, Nursing Program Support \$200,000

² 2% CEC \$89,900, Benefit Cost Change \$23,800

³ Includes support from Foundation for Entrepreneurship, U of I and LCSC for De Armond and indirect revenue and admin fees from federal programs

**North Idaho College
General Fund**

FY 2022

Operating Expenses	FY21 Original	FY22 Final	\$ Difference	% Difference
<i>Includes FY21 Step Increase</i>				
Academic Instruction	\$ 12,792,427	\$ 13,563,360	\$ 770,934	6.0%
CTE Instruction	5,060,102	5,006,511	\$ (53,592)	-1.1%
Academic Support	5,951,915	6,474,601	\$ 522,686	8.8%
Student Services	3,767,367	4,011,643	\$ 244,275	6.5%
Institutional Support	8,238,867	8,554,369	\$ 315,502	3.8%
Physical Plant	4,463,207	4,691,874	\$ 228,667	5.1%
Public Service	49,000	49,000	\$ -	0.0%
Student Aid	959,532	956,675	\$ (2,857)	-0.3%
Transfers	6,316,649	6,193,221	\$ (123,427)	-2.0%
Total Expenditures	\$ 47,599,066	\$ 49,501,254	\$ 1,902,188	4.0%
Total Revenue (from prior page)		\$ 49,501,255		
Revenue over (under) expenses without salary impact		\$ 0		



**North Idaho College
General Fund
Proposed Operating Budget
FY 2022**

Includes \$350,000 for Strategic Budget Initiatives

	FY21 Approved		FY22 Approved Budget
Revenue			
Tuition and Fees	\$ 10,115,521	\$	10,613,272
State General Fund Allocation	11,805,400		12,970,600
State Liquor Tax Allocation	200,000		200,000
State CTE Allocation	5,459,400		5,860,400
Property Taxes	16,894,145		17,309,145
Other Revenue			
County Tuition Payments	800,000		700,000
Miscellaneous Tax Receipts	650,000		850,000
Revenue sharing from other funds	105,000		250,000
Estimated Salary Salvage	-		296,720
Fund Balance Transfer	1,118,482		-
Other Revenue	451,118		451,118
Total Revenue	\$ 47,599,066	\$	49,501,255
 Operating Expenses			
Salary	\$ 24,375,959	\$	25,226,185
Benefits	9,125,391		9,551,722
Equipment Inventory	1,391,915		1,080,605
General Expenses	12,705,801		13,642,743
Total Expenditures	\$ 47,599,066	\$	49,501,254
		\$	0

Personnel Costs are approximately 70.38% of the total budget in FY21 and 70.38% in FY22