



FY 2014-15 OPERATING BUDGET

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EXECUTIVE SUMMARY

Budget Structure

The President and Senior Management of Aims Community College (the College) are pleased to present the FY 2014-15 Operating Budget for approval by the Board of Trustees. The financial activities of the College are summarized in the following accounting funds:

- General Fund
- Auxiliary Enterprises Fund
- Restricted Fund
- Quasi-Endowment Fund (Reserves)
- Plant Fund

Revenue and expense budgets are established for each Fund. Each Fund is self-supporting, i.e., generates or receives sufficient revenues to offset expenses. The budget for the Aims Continuing Education Authority (Authority) is also presented in this report.

The Authority is a non-profit corporation established to provide continuing education services to our community. Revenue and expense budgets are also established for the Authority. The Authority has the same Board of Trustees as the College. The operating budget for the College and the Authority is prepared and adopted pursuant to the School District Budget Law of 1964 (Article 44, Title 22 of the Colorado Revised Statutes).

General Fund

The General Fund comprises about 63.7% of the total \$103.3 million revenue budget. Sources of funds include Property Taxes (\$45,000,000), State Appropriation (\$7,609,305), Amendment 50 Gambling Revenue (\$350,000), Tuition and Fees (\$12,750,000), and Other Revenue (\$370,000). The General Fund accounts for revenues and expenses generated from Education and General programming to deliver credit courses and instructional programs to students.

Auxiliary Enterprises Fund

Auxiliary Enterprises Fund includes entities that exist to provide goods and services to students, faculty, and staff. The College's food services and student life activities are accounted for in the Auxiliary Enterprises Fund. Each entity must through sales, services, and targeted student fees generate sufficient revenues to cover its operating costs. The FY 2014-15 recommended Auxiliary Enterprises Fund budget is \$1,164,169. The Student Life budget comprises 95.7% of the Auxiliary Enterprises Fund expenditures. The development of this budget is managed by the Associated Students of Aims Community College (ASACC).

Budget Structure *(continued)*

Auxiliary Enterprises Fund *(continued)*

New for FY 2014-15 is the change in bookstore services to Barnes & Noble Bookseller as our contractor. In our agreement with Barnes & Noble, they will perform all bookstore services including internet sales and service options and provide a variety of technology products and services that were not easily provided by our college managed store. We will also receive 11% of the sales per the agreement.

Restricted Fund

Restricted Fund is used to record resources contracted with the College, but externally designated for a specific purpose(s). The College is required as a condition of receiving these monies to expend the resources pursuant to the grantor's or donor's intent. Examples include: federal student financial aid programs, state grants, private donations, and local contracts are reported in the Restricted Fund. The recommended operating budget for the Restricted Fund is \$15,335,248. Restricted Fund represents 13.1% of the College's overall operating expenditures plus transfers.

Plant Fund

Plant Fund records resources reserved and/or expended for facility and grounds improvements and deferred maintenance. In addition, the College has developed a Capital Projects Master Plan to guide current and future major capital projects determined to be necessary to improve and maintain the infrastructure systems of the College. Funds designated for master plan capital projects are accumulated in the Plant Fund until projects have been approved by the Board for construction. The Board has prioritized future capital projects and authorized the initiation of some capital projects for FY 2014-15 due to the improved stability in operating and non-operating revenues, as well as the availability of Plant Fund reserves accumulated to finance capital projects. Remaining Master Plan projects, although prioritized, will not begin until the Board determines the program planning and funds required are sufficient to proceed. Expenses for deferred maintenance and facility and ground improvements for FY 2014-15 are budgeted at \$1,827,500, an increase of \$77,500 from FY 2013-14.

Budget Development Process

The FY 2014-15 budget processes began in January 2014 with the distribution of budget guidelines and instructions to cost center administrators. The budget process is designed to allow the formulation of resource needs by faculty, staff and administrators. Budget information sessions are held to share information, present assumptions and rationale used to develop annual budgets, and to receive feedback from faculty and staff. An open budget workshop for the Aims Community College Board of Trustees is also included in the budget development process. Budget decisions are made along organizational lines with Senior Management formulating final strategic recommendations. The Board of Trustees formally adopts the College's operating budget and approves an update of the current operating budget revisions.

The budget is formulated strategically with a process that considers the current and future economic situation and its impact on revenues and incorporates the most accurate enrollment, state appropriation and property tax projections.

Budget

Revenue (page 22)

1. The pending State appropriation to fund Higher Education includes a \$1,394,266 increase in FY 2014-15 for local district junior colleges. Based on resident FTEs for Aims and Colorado Mountain College, the Aims share of \$14,044,591 is projected to be \$7,609,305. Additionally, State allocation of gambling dollars for Aims is projected to be \$350,000 for a state fund total of \$7,959,305. State revenue updates for the past seven reporting periods have all been positive, so, it is not believed the State will have unforeseen shortfalls in the State revenue projection for FY 2014-15.
2. Based on flat enrollments for FY 2014-15, enrollments from FY 2013-14, and no change in tuition rates for in-state, out-of-district, and for out-of-state students, the tuition and fee revenue is projected at \$12.75 million.
3. General property taxes are a function of assessed valuations. It is estimated that the 2014 property tax revenues will increase by 11.1% over the 2013 collections based on the most recent Weld County Assessor's estimate. The tax revenue is expected to increase by \$4.9 million over the revised FY 2013-14 assessed amounts. However, it should be noted that for FY 2014-15 the College has conservatively budgeted \$43.5 million for property tax revenue and \$1.5 million for specific ownership tax. The revised 2013-14 amount to be received for property tax will be approximately \$38.25 million plus \$2.25 million for specific ownership tax.
4. Two significant student fees are being suspended again for FY 2014-15 and other fees will remain unchanged for FY 2014-15. It should be noted that for FY 2014-15 College fees are projected to not show a change for the helicopter program. The Veterans Administration (VA) requires all fees must be charged by the College for the helicopter program costs to be eligible for VA educational benefits. The helicopter flight costs, therefore, have been included as a College fee. However, there is a corresponding contra expense account that offsets the fee revenue for the cost of these flight charges. Other non-course fees charged by the College are budgeted flat, as the College is not projecting an increase or decrease in total credits. Special lab and course fees are adjusted by the College to reflect the approximate additional costs of programs above normal course expenditures. Total fees budgeted for FY 2014-15 is estimated to be \$3.75 million.

Budget (continued)

Resource Strategies

Tuition revenues include a 0% increase in tuition rates for in-district students, a 0% increase for out-of-district students, and a 0% increase for out-of-state students. The chart below indicates the recommended tuition rates per credit hour:

Historical Tuition and Fee Rates & Current Proposed Tuition and Fee Rates					
	2011-12	2012-13	2013-14	Proposed Academic year 2014-15	\$ change
				In District 0% Out of District 0% Out of State 0% Wiche 150% of Out of Dist.	
In District	\$67.36	\$67.36	\$67.36	\$67.36	\$0.00
Out of District	\$105.73	\$105.73	\$105.73	\$105.73	\$0.00
WUE	\$158.60	\$158.60	\$158.60	\$158.60	\$0.00
Out of State	\$425.25	\$425.25	\$425.25	\$425.25	\$0.00
In District - Low Differential	\$118.45	\$118.45	\$118.45	\$118.45	\$0.00
In District - Medium Differential	\$123.60	\$123.60	\$123.60	\$123.60	\$0.00
In District - High Differential	\$128.75	\$128.75	\$128.75	\$128.75	\$0.00
Out of District - Low Differential	\$206.01	\$206.01	\$206.01	\$206.01	\$0.00
Out of District - Medium Differential	\$215.82	\$215.82	\$215.82	\$215.82	\$0.00
Out of District - High Differential	\$226.72	\$226.72	\$226.72	\$226.72	\$0.00
Wiche - Low Differential	\$309.02	\$309.02	\$309.02	\$309.02	\$0.00
Wiche - Medium Differential	\$323.73	\$323.73	\$323.73	\$323.73	\$0.00
Wiche - High Differential	\$340.08	\$340.08	\$340.08	\$340.08	\$0.00
Out of State- Low Differential	\$591.15	\$591.15	\$591.15	\$591.15	\$0.00
Out of State- Medium Differential	\$620.55	\$620.55	\$620.55	\$620.55	\$0.00
Out of State- High Differential	\$651.00	\$651.00	\$651.00	\$651.00	\$0.00
Student Fee	\$7.00	\$7.00	\$7.00	\$7.00	\$0.00
Technology Fee-Suspended for FY 2014-15	\$10.00	\$10.00	\$0.00	\$0.00	\$0.00
Infrastructure Fee-Suspended for FY 2014-15	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00
Administrative Fee	\$25.00	\$25.00	\$25.00	\$25.00	\$0.00

Budget *(continued)*

Reserves

1. The College maintains a budgetary operating reserve of at least 2% of General Fund revenue. The establishment of a reserve is intended to offset changes in revenue estimates and unforeseen expenditures. *(page 22)*
2. In FY 2003-04, the College established reserves in the Plant Fund to begin to address the findings of the Campus Facilities Master Plan. Planned future construction projects have been prioritized, and excess revenues have remained in the fund. The College is requesting the Board determine which planned construction projects be initiated in FY 2014-15. The approximate balance in this fund is \$27 million as of FY 2013. *(page 41)*
3. In FY 2013 the College established a Quasi-Endowment fund (\$22.4 million) from a windfall in property tax due to the rise in oil prices prior to the economic downturn. The fund includes the Reserve Fund originally established in FY 2010 plus unrestricted funds at the conclusion of FY 2013. The purpose of this fund is to equalize shortfalls in other revenue funding streams that may occur due to an economic downturn. The use and inclusion of funds within the reserve fund is at the discretion of Board approval. The College will have no immediate need to draw from these funds in FY 2014-15. *(page 40)*

General Fund

The presentation on page 22 reflects the recommended General Fund budget for FY 2014-15 with an 11.5% overall increase in its base budget over the revised FY 2013-14 Operating Budget. The increase is attributable to an approximate \$1.1 million increase in travel and operating costs, a \$4.7 million increase in salaries and benefits, and special projects increase of \$630,000.

Salary and benefit increases include \$2.5 million for new positions (as may be reviewed and acted on throughout the year by Senior Management and the President); approximately \$250,000 for approved new positions in the current fiscal year that did not have their full 12-month salaries and benefits expended in the base budget; base building increases and 3% cost of living increases for FT and PT salaries (about \$1,788,000); medical and dental benefits (previously approved by the Trustees) include a 15% increase in medical insurance premiums (\$480,000) and a small increase in employer paid dental insurance premiums (\$3,600). Total projected compensation increase \$2,271,600.

Budget *(continued)*

Auxiliary Enterprises Fund *(page 36)*

No increase in approved Auxiliary Enterprises student fees for FY 2014-15. Total revenue, as well as expenses, is projected to decrease by \$1.7 million over the revised FY 2013-14 budget due to the outsourcing of the bookstore operations to Barnes & Noble for FY 2014-15.

Restricted Fund *(page 38)*

The Restricted Fund shows an increase in both revenues and expenses for FY 2014-15 over the revised budget figures for FY 2013-14, consistent with the prior fiscal year's Restricted Fund operating budget. The largest increases are in student financial aid which is anticipated to increase by \$2 million from the revised FY 2013-14 budget. It should be noted the Restricted Fund typically expends all revenues received each year according to the requirements of the gift/grant.

Quasi-Endowment Fund *(page 40)*

Two new quasi-endowment accounts were created in FY 2012-13. Deposited into the Royalties account are all oil and gas well production revenues from the Greeley campus which are expected over time to receive slowly diminishing revenues; however for FY 2014-15, monthly royalty checks indicate total revenues of between \$260,000 and \$360,000 for FY 2013-14, so \$300,000 is projected. The Futures account, for slightly over \$22.8 million, is to provide the equivalent of 3 years of state appropriated funds, although the Trustees may consider and act on any alternate use.

Plant Fund *(page 41)*

The Plant Fund proposed budget reflects the projected cost to complete Board approved Master Planned projects, and annual deferred maintenance and minor remodeling projects.

The \$31,827,500 budgeted for FY 2014-15, includes: \$1.82 million for deferred maintenance and small remodel projects (based on year one phase-in of a two year plan to annually adjust this set-aside to match 2% of total college-wide permanent building, grounds, and infrastructure improvements, per the annual audit, including depreciated portion); funding to finish the General Services Building remodel (\$6 million); Physical Education Building remodel and addition (\$5 million); and a new facility in Windsor to house the fire science program (\$19 million).

Continuing Education Authority *(page 43)*

The Continuing Education Authority revenues are relatively flat, in part related to enrollment in the high school diploma program the Authority operates on behalf of BOCES, and the reassignment of most CE programming to operate under the College's general fund budget. Expenses are budgeted at similar levels due to flat enrollments as well.

COLLEGE PLANNING

College planning and decision-making is done at multiple levels.

Strategic Planning

Strategic Planning focuses on **“What”** the organization will do and continues to remain a critical factor at Aims because the college uses this process to guide decision-making and future direction of the institution. This year Aims modified its strategic planning process to follow a four-phased approach:

- The first phase is **formulation**, which is accomplished through review of a well-defined mission statement, established values, and an updated vision statement, reflective of the goal of Aims being a “destination institution.”
- The second phase of our strategic planning process is **development**. This phase includes a SWOT analysis of the current state of Aims, which serves as the baseline for the organization to reach its vision.
- The third stage of the process is **implementation**. A college-wide Strategy Council focused on the two newly generated Board of Trustees’ priorities and added one additional long term goal. This phase of the process establishes mid-term goals/activities and benchmarks: the budget serves as the link between planning and resource allocation, a mechanism for setting priorities and a plan of action.
- The last and final phase of the strategic planning process is **evaluation**. This evaluation will consider how well the College has achieved its goals and met the anticipated benchmarks throughout the year.

Tactical Planning

Not all planning within the College is strategic. Much planning within divisions and departments is Tactical Planning. This type of planning constitutes the **“How”** response to what the organization will accomplish. Examples include assessment, various master plans, and departmental plans.

Further, the All College Action Committee (ACAC) provides a vehicle for college community input for cultivating ideas and action projects that relate to the fulfillment of accreditation through the Academic Quality Improvement Program (AQIP). The committee membership is reflective of students, faculty, staff, administrators, part-time employees, and Board of Trustees.

COLLEGE PLANNING *(continued)*

Priorities and Outcomes

Accountability is vital for our community, the State, and at the federal level. Due to this emerging trend to demonstrate accountability, the College is focused on outcomes and return on investment. In all planning processes, the College must ask the question: how will we measure this to ensure that it was successful?

The two Board priorities which are translated into long-term goals are:

- 1) Prepare Aims Community College for the learning needs of our current and future students.
- 2) Improve and enhance the image and reputation of Aims Community College.

The additional long-term goal added by Strategy Council is:

- 3) Attain long-term financial, operational, and human sustainability of Aims Community College.

These goals will also parallel the outcomes required for continued accreditation, as well as requirements in State Performance Contracts.

Mission Statement

The mission of Aims Community College is to help students achieve their learning goals and objectives through effective and efficient program options and services and to develop partnerships that support economic development and global understanding.

Vision Statement

Aims Community College is a destination institution...the institution of choice for a better you.

College Values

Communication

Safety

Respect & Professionalism

Trust

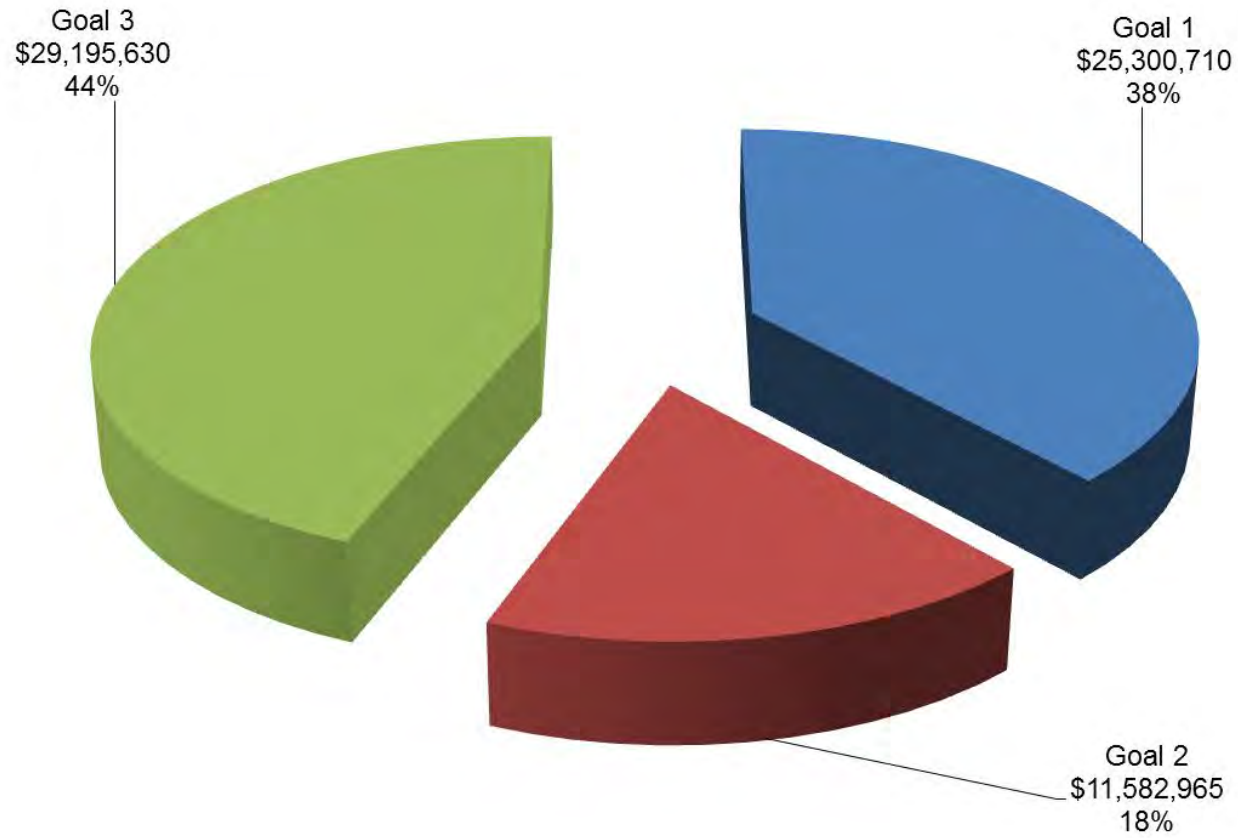
**BOARD OF TRUSTEES FY 2014-15 GOALS
for the President and the College**

1. Prepare Aims Community College for the learning needs of our current and future students.

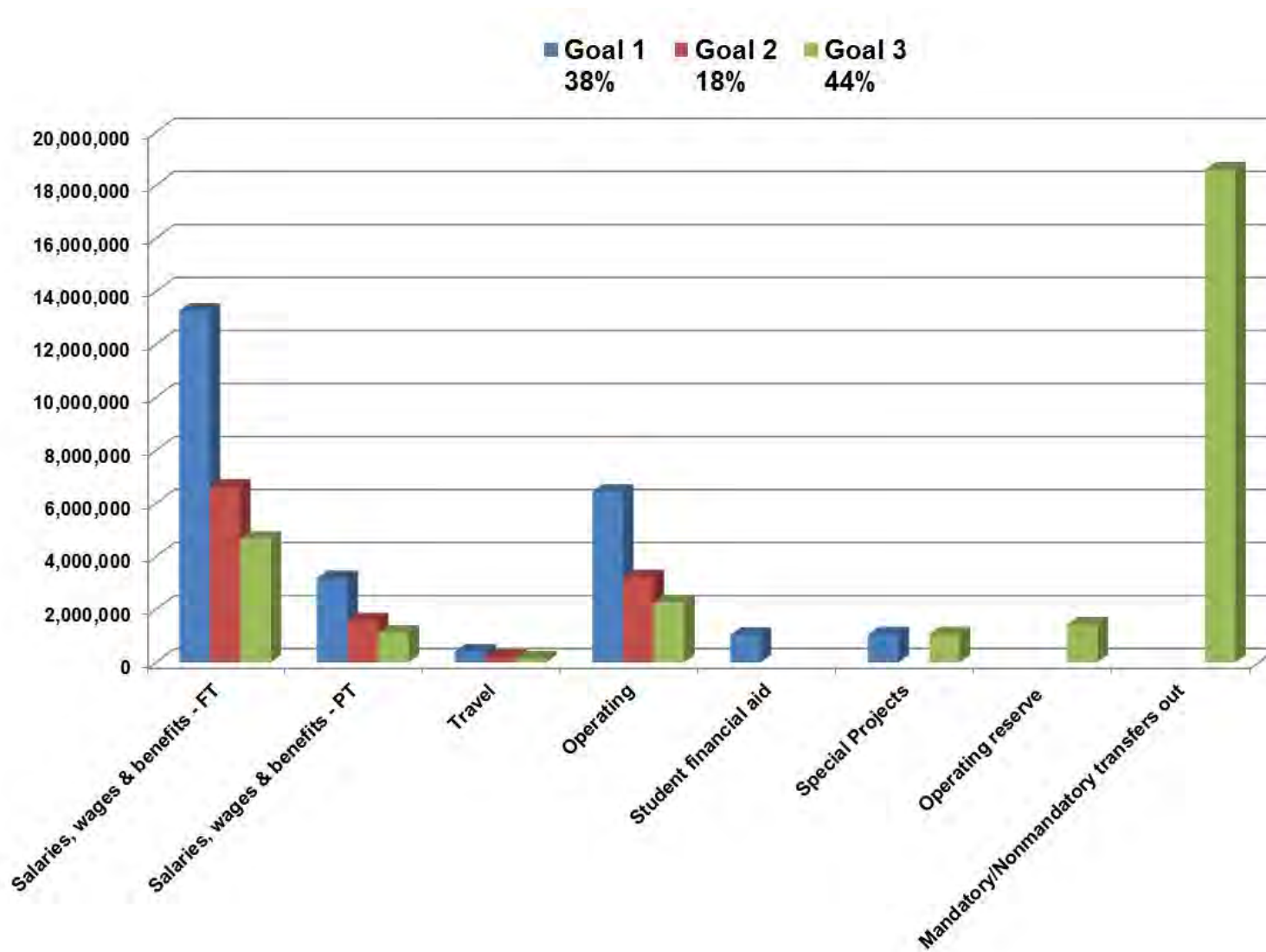
2. Improve and enhance the image and reputation of Aims Community College.

3. Attain long-term financial, operational, human and environmental sustainability of Aims Community College.

Board of Trustees FY 2014-15 General Fund Goals



Board of Trustees FY 2014-15 Goals by Category



COMPENSATION

The College traditionally uses labor market trend survey data to establish salary recommendations for administrators and staff. Routinely, salary matrices are reviewed and adjustments made based on market competitiveness and internal equity. The College participates in various annual salary surveys. Salary increases are recommended to, and set by the Board, after consideration of:

- Regional salary survey data per equal employment opportunity categories
- Total compensation
- Supply/demand climate for personnel needs
- Supply/demand climate in the labor market
- CPI-U (3% through February, 2014)

Salary surveys utilized:

- Mountain States Association of Community Colleges
- Administrative Compensation Survey – CUPA-HR
- Mid-Level Compensation Survey – CUPA-HR
- State of Colorado
- Mountain States Employer's Council – Northern Colorado

Aims full-time faculty have the sixth highest average number of years (11 years) working at the institution versus the median average of 8.5 years at other Mountain States colleges. Mountain States full-time faculty salaries over the past four years have increased by approximately 8.4% while Aims full-time faculty have only increased by approximately 7.5%. The higher average years of teaching at Aims versus the average of all the reporting colleges can be expected to lead to higher average salaries at Aims of up to 8%. The College is also beginning to see more faculty members retire and the College's low starting salaries makes it difficult to recruit new faculty to fill these positions.

Based on the findings from these sources, on May 7, 2014, the Aims Board of Trustees approved the following changes.

The beginning base salary for faculty is near the bottom of comparable Mountain States Association colleges. The faculty base for Aims faculty is \$35,000 while the survey average is \$41,204, which places Aims at 30 out of 32 surveyed institutions. In an effort to bring full-time faculty salaries up to the average, the Board of Trustees approved a two-step process starting with a \$2,500 base adjustment for all full-time faculty for FY 2014-15 with a final adjustment next year to make up the difference between \$37,500 and the Mountain States average.

Additionally, in an effort to keep full-time staff and administrator salaries competitive, the Board of Trustees approved adjusting base salaries by \$1,500. For some administrative positions that are significantly below their Mountain States average (10% and up) and the College and University Professional Association for Human Resources (CUPA-HR) averages, market adjustments are approved up to the average faculty increase (7.8%) for the upcoming fiscal year. As with faculty salaries, some positions will require a similar two-step approach to make up the difference to the market averages next year.

COMPENSATION *(continued)*

In addition, the Board of Trustees approved a 3% across the board salary increase based on the cost of living (CPI) in this area.

As with full-time faculty salaries, part-time faculty rates of pay have been significantly below market rates paid by colleges and universities in the area. The Board of Trustees approved a two-step adjustment for part-time faculty from \$728 per credit hour to \$832 per credit hour for FY 2014-15 and similar increase for FY 2015-16. The cost of this rate increase is estimated to be \$518,000 for FY 2014-15.

As a result of the recent increase in minimum wage of 3% and the 3% salary increase as proposed for full-time employees, a 6% increase for part-time staff and work-study hourly rates is approved at an estimated cost increase of \$115,000.

Fiscal Impact:

\$2,500 base-building increase for all full-time faculty	\$300,000
\$1,500 base-building increase for all full-time staff & administrators	260,000
3% salary increase for full-time faculty, staff & administrators	595,000
Part-time faculty rate increase	518,000
Part-time staff and work-study increase	<u>115,000</u>
Total Estimated Cost	\$1,788,000

On April 2, 2014, the Board of Trustees approved the cost for the College's health and dental insurance rate increases (15%) at an estimated cost of \$483,600. The College continues to pay 100% of the premium for full-time employees-only insurance coverage and 85% of the premiums for those full-time employees who carry family coverage insurance.

The total cost increase for compensation as approved by the Board of Trustees is \$2,271,600 for FY 2014-15.

ACADEMIC OFFERINGS

Academic Programs: Aims Community College offers four degrees: Associate of Arts (AA), Associate of Science (AS), Associate of General Studies (AGS), and Associate of Applied Science (AAS). The AA, AS, and AGS degrees carry a major of Liberal Arts (in addition, there are 16 articulation agreements under the AA degree and one under the AS degree for specific programs like Pre-Nursing). There are 41 AAS degree majors. Aims also offers 140 occupational certificates.

Library: Library resources include:

- More than 25,048 items, including books, DVDs, CDs, videos, miscellaneous formats and hard copy periodicals.
- 78 current periodical titles available in print format; however emphasis is placed on electronic access of periodicals.
- More than 110,200 electronic books available; library customers may download individual titles onto their computer or hand held device.
- The majority of the physical collection is available at Kiefer Library, Greeley campus. Items are also available for delivery to Ft. Lupton and Loveland.
- Free interlibrary loan service is available for requested items that are not part of the Kiefer collection. Often a Nook book is purchased which gives immediate satisfaction to the library customer.
- Kiefer Library emphasizes 24/7 access for students, faculty, staff and administration with the majority of the budget allocated to electronic databases and electronic books.
- Usage of electronic databases is high with 319,587 searches or documents retrieved last year. The annual subscription and access fees are part of the library budget. Access is available to all 24/7 with an Aim's ID.
- Currently enrolled students can check out, for 7 days, a laptop and/or Nook, the electronic reader.
- "Purchases by Customer Suggestions" has increased, especially with electronic titles. The suggested material is then made available to the library customer for check out.

Other Educational Services: Student educational success is supported through assessment, advising, career planning, developmental education, tutoring, retention programs, and financial aid.

Sites of Instruction: Instruction is delivered at over 100 sites throughout the service area, and online over the internet. They are scheduled from 7 a.m. to 9 p.m.

(Source: Institutional Effectiveness & Assessment; Kiefer Library)

EMPLOYEES OF THE COLLEGE

Full-Time Employees: The College currently employs 97 full-time faculty, 191 staff, and 31 administrators. They are distributed throughout the President's Office, Administrative Services, Student Services, Continuing Education, and the four Academic Divisions.

Part-Time Employees: The College currently employs 128 FTE part-time faculty and 70 FTE part-time staff.

Federal Work Classifications: The full-time instructional faculty is comprised of 42% male, 58% female, and 5.1% minority.

Greeley	Total	Male	Female	Minority	Non-Minority
FT Admin	28	13	15	2	26
FT Staff	179	58	121	25	154
FT Faculty	92	36	56	5	87
PT Instructors	453	268	185	44	409
PT Staff	120	61	59	15	105
Total	872	436	436	91	781

Cont. Education	Total	Male	Female	Minority	Non-Minority
FT Admin	0	0	0	0	0
FT Staff	5	4	1	0	5
FT Faculty	0	0	0	0	0
PT Instructors	8	7	1	0	8
PT Staff	7	5	2	1	6
Total	20	16	4	1	19

Loveland	Total	Male	Female	Minority	Non-Minority
FT Admin	1	0	1	0	1
FT Staff	3	0	3	0	3
FT Faculty	0	0	0	0	0
PT Instructors	10	4	6	2	8
PT Staff	7	2	5	1	6
Total	21	6	15	3	18

Windsor Auto & Tech Center	Total	Male	Female	Minority	Non-Minority
FT Admin	1	1	0	1	0
FT Staff	1	0	1	0	1
FT Faculty	5	5	0	0	5
PT Instructors	7	7	0	1	6
PT Staff	1	1	0	0	1
Total	15	14	1	2	13

Fort Lupton	Total	Male	Female	Minority	Non-Minority
FT Admin	1	0	1	0	1
FT Staff	3	0	3	1	2
FT Faculty	0	0	0	0	0
PT Instructors	6	2	4	2	4
PT Staff	7	3	4	3	4
Total	17	5	12	6	11

(Source: Human Resources)

SITES AND FACILITIES

Sites of Instruction: Aims Community College provides instruction throughout its entire service region; however, most educational activities occur at the Greeley, Fort Lupton, Windsor and Loveland campuses. Aims also offers convenient online courses.

Greeley Campus: The Greeley campus occupies 184 acres and consists of 13 instructional facilities. The College Center went through an extensive renovation (LEED Certified) and reopened with centralized services under one roof for students in June 2010. Horizon Hall reopened in May 2011 after extensive renovation to improve the learning experience, offering eight classrooms, study rooms and a student break area. The Horizon Hall renovation used sustainable practices by bringing more light into spaces and energy efficient HVAC system. In the fall of 2012, the Greeley campus opened a new pedestrian promenade that provides contiguous contact with every building. The promenade project added a new road west of the physical education building, completing a north/south access from 54th Avenue to the northwest side of campus. A new parking lot in place of the existing tennis courts created an additional 58 parking spaces just west of Ed Beaty. New tennis courts emerged just west of the new parking lot, providing access to 3 courts and backstop. An outdoor classroom located between College Center and Horizon now provides a great location for outdoor instruction, along with an abundance of seating for relaxing between classes. The 40,000 square foot Westview building was also updated with renovations that created a more aesthetically pleasing learning environment. The General Services building renovation began in August of 2013 with an anticipated completion in the fall of 2014. The 50,000 square foot renovation is being done in multiple phases while fully occupied. An exterior upgrade was approved by the Board of Trustees and will complete the renovation of the former typewriter factory by the end of 2014.

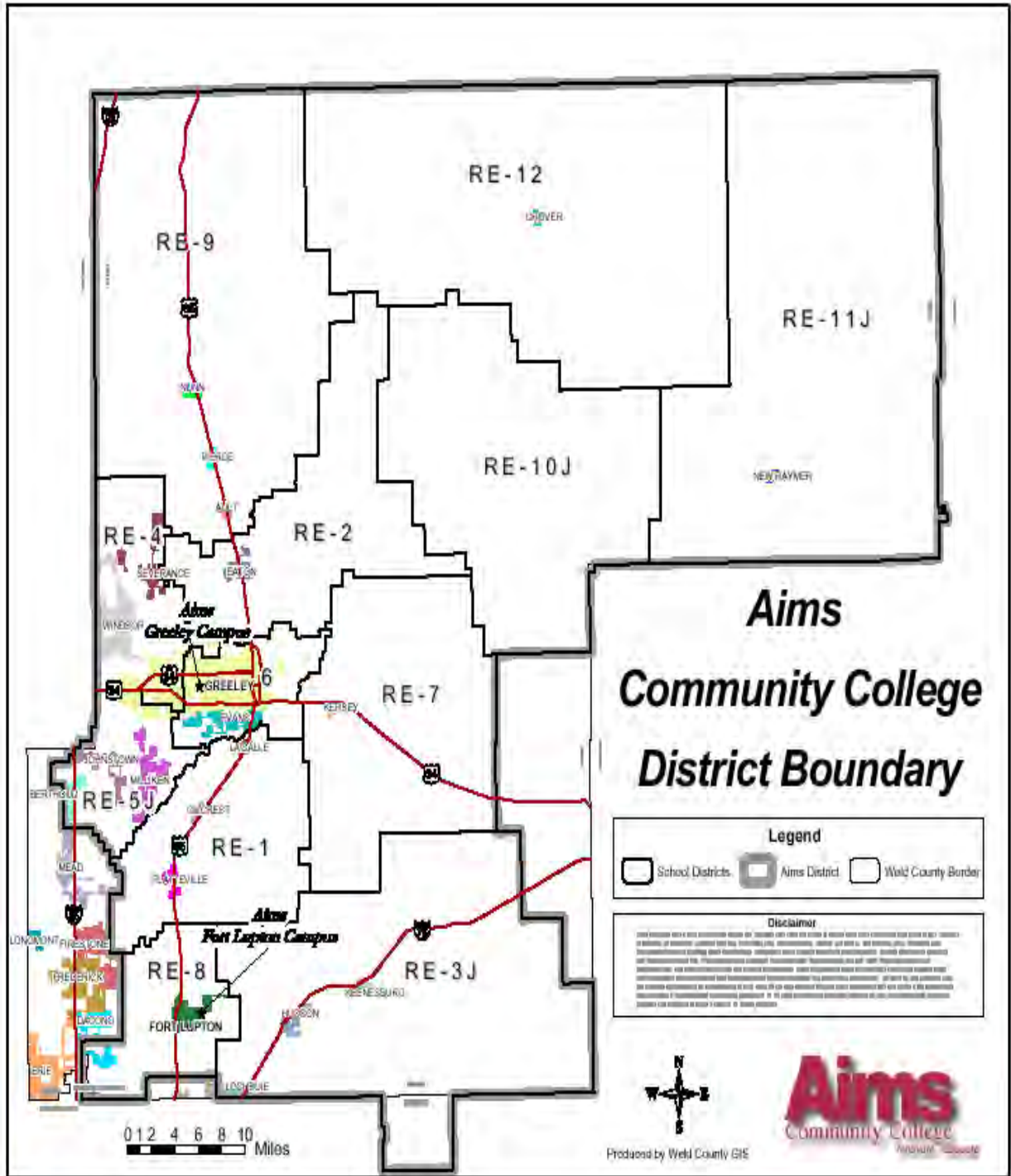
Fort Lupton Campus: The campus is located east of Fort Lupton and occupies 60 acres. Beginning with the ground breaking in November of 2012 through the project completion in fall of 2013, the Fort Lupton campus has been transformed inside and out. The renovations to the Prairie building have created added function to the administrative offices and flow throughout the building. Updates include; lighting, flooring, paint, window coverings, open common area, etc. The new Platte building has 27,000 square feet consisting of a computer lab, science lab, oil and gas/agriculture labs and classrooms, a community room, student and faculty space and the addition of 56 parking spaces.

Loveland Campus: The campus is located in downtown Loveland and consists of a 14,000 square foot two-story instructional facility.

Windsor - Automotive and Technology Center: The campus opened December 15, 2009 and consists of 46,499 square feet, on a site of 4.3 acres. On April 17, 2014, the College purchased an additional 10.8 acres and plans to construct new facilities for the fire science, emergency management, and several other upcoming programs yet to be determined.

Summary of Parking Capacities: Parking for 1,787 cars is provided in 19 lots on the Greeley campus. Parking for 127 cars is found in the lots at the Fort Lupton campus. Parking for 157 cars is found around the Corporate Education Center building with 115 more spaces in an auxiliary lot southwest of the facility. Parking at the Automotive and Technology Center consists of 111 spaces designated open parking and 82 spaces designated controlled. Parking for the Loveland campus is found on adjacent streets or adjacent parking lots to the north and west of this site.

(Source: Facilities & Operations)



AIMS COMMUNITY COLLEGE SERVICE AREA

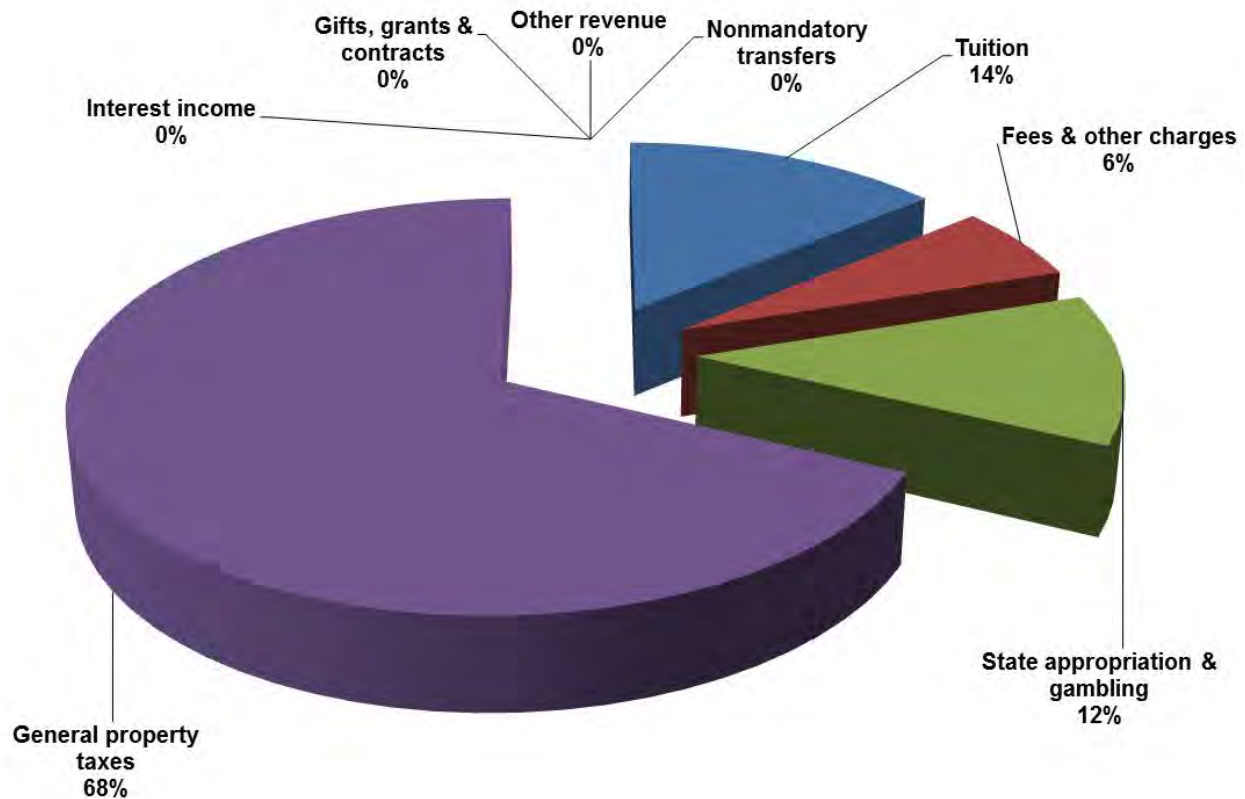


**FY 2014-15 College Budget
GENERAL FUND**

	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	5,307,873	5,307,872	13,793,767	5,307,872
REVENUE/TRANSFERS IN				
Tuition (Gross)	9,208,118	9,200,000	9,000,000	9,000,000
Fees & other charges (Gross)	4,436,041	3,750,000	2,000,000	3,750,000
State appropriation & gambling	7,024,616	7,328,588	7,328,588	7,959,305
General property taxes	36,507,533	42,300,000	40,500,000	45,000,000
Interest income	260,482	120,000	200,000	200,000
Gifts, grants & contracts	26,984	10,000	25,000	20,000
Other revenue	210,593	100,000	200,000	150,000
Nonmandatory transfers in	0	0	0	0
Total Revenue/Transfers In	57,674,367	62,808,588	59,253,588	66,079,305
TOTAL RESOURCES AVAILABLE	62,982,240	68,116,460	73,047,355	71,387,177
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	18,337,266	20,087,875	20,087,875	24,484,535
Salaries, wages & benefits - part-time	4,525,607	5,518,656	5,518,656	5,849,775
** Operating Expenses **				-
Travel & professional development	256,885	486,701	486,701	738,290
Operating	8,204,084	11,092,222	11,092,222	11,871,998
Student financial aid (institutional)	960,670	1,025,000	1,025,000	1,025,000
Special projects	1,391,832	1,870,000	1,870,000	2,500,000
Operating reserve	0	1,256,172	1,185,072	1,425,553
Mandatory/Nonmandatory transfers out	15,512,129	21,471,962	26,473,957	18,184,154
Total Expenditures/Transfers Out	49,188,473	62,808,588	67,739,483	66,079,305
Fund Balance, June 30, Before Reserves	13,793,767	5,307,872	5,307,872	5,307,872
Tabor emergency reserves	(1,223,148)	(1,884,258)	2,032,184	(1,436,855)
Other designated funds				
NET ASSETS, JUNE 30	12,570,619	3,423,615	7,340,056	3,871,017

GENERAL FUND REVENUE/TRANSFERS IN BUDGET

REVENUE/TRANSFERS IN	14-15 BUDGET	% OF TOTAL
Tuition	9,000,000	14%
Fees & other charges	3,750,000	6%
State appropriation & gambling	7,959,305	12%
General property taxes	45,000,000	68%
Interest income	200,000	0%
Gifts, grants & contracts	20,000	0%
Other revenue	150,000	0%
Nonmandatory transfers		0%
TOTAL REVENUE/TRANSFERS IN	66,079,305	100%



REVENUE SOURCES DETAIL—PROPERTY TAXES

Colorado property taxes are paid based on assessed value, which is determined by multiplying the county assessors' estimate of the actual (market) value times a factor referred to as the assessment rate. The mill levy for each tax area represents the number of dollars of property taxes levied for each one thousand dollars of assessed value.

Several factors can affect the final tax revenue collected. One such factor is the Gallagher Amendment. This constitutional amendment established separate statewide assessment rates for nonresidential and residential properties. The rate for nonresidential property was set at a fixed rate of 29%. The assessment rate for residential property was set at 21% but is allowed to fluctuate to ensure that roughly 45% of the property tax collected is paid by residential property and 55% by nonresidential property. For tax year 2013-14, the assessment rate for residential property is 7.96%.

Amendment One, also known as the Taxpayer's Bill of Rights, or TABOR, also places restrictions on the generation of property tax revenues. It requires voter approval prior to any new tax, tax rate increase, extension of any expiring tax or a change in tax policy that results in a net tax revenue gain.

ASSESSED VALUATIONS		COUNTY						TOTAL
LEVY YEAR	COLLECT. YEAR	ADAMS	BROOMFIELD	LARIMER	LOGAN	MORGAN	WELD	
2013	2014	4,770,760	5,395,850	304,055	11,670	17,900	5,998,062,123	6,008,562,358
2012	2013	4,832,000	5,796,235	278,752	10,060	17,750	5,421,070,050	5,432,004,847
Increase/decrease from prior year		-1.27%	-6.91%	9.08%	16.00%	0.85%	10.64%	10.61%
Proportional tax value by county for 2014		0.08%	0.09%	0.00%	0.00%	0.00%	99.83%	100.00%

ASSESSED VALUATION BY COUNTY – LAST TWENTY-TWO FISCAL YEARS

LEVY YEAR	FY	ADAMS	BROOMFIELD	LARIMER	LOGAN	MORGAN	WELD	TOTAL	% Change
2013	13-14	4,770,760	5,395,850	304,055	11,670	17,900	5,998,062,123	6,008,562,358	10.61%
2012	12-13	4,832,000	5,796,235	278,752	10,060	17,750	5,421,070,050	5,432,004,847	21.21%
2011	11-12	4,860,780	2,640,360	275,416	10,050	17,860	4,473,683,880	4,481,488,346	16.09%
2010	10-11	4,769,020	1,505,180	287,683	9,840	18,600	3,853,704,092	3,860,294,415	-21.79%
2009	09-10	4,883,480	1,483,770	301,137	9,840	18,360	4,928,838,876	4,935,535,463	28.72%
2008	08-09	3,432,910	1,476,930	261,915	10,660	18,620	3,829,207,410	3,834,408,445	1.74%
2007	07-08	3,426,250	1,632,380	291,065	10,660	18,560	3,763,533,860	3,768,912,775	4.98%
2006	06-07	3,465,290	1,947,060	313,143	13,260	20,390	3,584,355,430	3,590,114,573	16.38%
2005	05-06	3,234,930	1,813,260	275,560	13,260	20,440	3,079,502,270	3,084,859,720	21.09%
2004	04-05	3,122,020	1,549,320	262,510	12,650	21,730	2,542,600,320	2,547,568,550	21.36%
2003	03-04	2,977,340	1,351,950	196,660	12,650	16,750	2,094,694,565	2,099,249,915	1.54%
2002	02-03	3,517,440	1,038,300	272,780	12,740	17,450	2,062,593,723	2,067,452,433	8.26%
2001	01-02	2,468,000	688,610	248,310	12,740	17,370	1,906,292,527	1,909,727,557	24.49%
2000	00-01	1,753,160	N/A	217,700	15,540	17,400	1,532,045,028	1,534,048,828	6.33%
1999	99-00	1,583,560	N/A	215,870	16,840	17,410	1,440,907,802	1,442,741,482	4.31%
1998	98-99	1,588,620	N/A	200,323	13,100	16,660	1,381,352,400	1,383,171,103	4.22%
1997	97-98	1,568,000	N/A	202,480	13,100	14,770	1,325,375,143	1,327,173,493	10.37%
1996	96-97	1,491,060	N/A	184,320	12,410	14,800	1,200,723,256	1,202,425,846	-1.45%
1995	95-96	1,445,010	N/A	188,620	12,410	14,840	1,218,433,757	1,220,094,637	7.48%
1994	94-95	1,374,580	N/A	174,710	12,610	16,540	1,133,624,500	1,135,202,940	12.61%
1993	93-94	1,402,970	N/A	193,640	12,609	16,640	1,006,430,610	1,008,056,469	4.61%
1992	92-93	1,478,050	N/A	190,300	13,966	16,820	961,950,540	963,649,676	0.30%

TUITION RATES AND ENROLLMENT CHANGES:

	09-10	10-11	11-12	12-13	13-14*	CHANGE FROM PRIOR FY	% CHANGE	APPROVED 14-15
Credit Hour Tuition Rates								
In District	\$60.00	\$65.40	\$67.36	\$67.36	\$67.36	\$0.00	0.0%	\$67.36
In District-Differential	\$105.00	\$115.00	\$118.45	\$118.45	\$118.45	\$0.00	0.0%	\$118.45
Out of District	\$89.00	\$97.00	\$105.73	\$105.73	\$105.73	\$0.00	0.0%	\$105.73
Out of District-Differential	\$173.00	\$189.00	\$206.01	\$206.01	\$206.01	\$0.00	0.0%	\$206.01
Out of State	\$386.00	\$405.00	\$425.25	\$425.25	\$425.25	\$0.00	0.0%	\$425.25
Out of State-Differential	\$536.00	\$563.00	\$591.15	\$591.15	\$591.15	\$0.00	0.0%	\$591.15
Credit Hours								
Summer	13,274	15,129	15,127	14,112	11,793	-1,015	-6.7%	Projected
Fall	48,768	47,294	48,225	47,464	45,594	-761	-1.6%	
Spring*	47,435	48,286	48,655	46,402	45,236	-2,253	-4.6%	
Total for Fiscal Year	<u>109,477</u>	<u>110,709</u>	<u>112,006</u>	<u>107,978</u>	<u>102,623</u>	-4,028	-3.6%	<u>104,942</u>
FTE								
Summer	442	504	504	470	393	-34	-6.8%	
Fall	1,626	1,576	1,607	1,582	1,520	-25	-1.6%	
Spring*	1,562	1,610	1,622	1,547	1,508	-75	-4.6%	
Total for Fiscal Year	<u>3,630</u>	<u>3,690</u>	<u>3,734</u>	<u>3,599</u>	<u>3,421</u>	-135	-3.6%	<u>3,498</u>
Headcount (Duplicated)								
Summer	2,248	2,347	2,851	2,166	1,856	-685	-24.0%	
Fall	5,425	5,276	6,284	4,977	4,904	-1,307	-20.8%	
Spring*	5,511	5,331	6,527	5,013	4,992	-1,514	-23.2%	
Total for Fiscal Year	<u>13,184</u>	<u>12,954</u>	<u>15,662</u>	<u>12,156</u>	<u>11,752</u>	-3,506	-22.4%	<u>12,062</u>
Average Load								
Summer	5.90	6.45	5.31	6.52	6.35	1.21	22.8%	
Fall	8.99	8.96	7.67	9.54	9.30	1.86	24.3%	
Spring*	8.61	9.06	7.45	9.26	9.06	1.80	24.2%	
Average load for year	<u>8.30</u>	<u>8.55</u>	<u>7.15</u>	<u>8.88</u>	<u>8.73</u>	1.73	24.2%	

* Final data for Spring 2014 is not yet available; therefore, credit hours, FTE, and headcount are based on the enrollment as of Spring day 35. The 2012-13 Spring figures have been updated to reflect the actual end of the term enrollment and this is the column used in the comparison with the prior FY.

ANNUAL CREDIT HOURS 2009-2010 THROUGH 2013-2014

By Subject Area, Campus and Total

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Humanities	4,520	5,166	5,109	5,154	4,821	14.3%	-1.1%	0.9%	-6.5%
World Languages & Ethnic Studies	2,118	1,870	1,931	1,519	1,446	-11.7%	3.3%	-21.3%	-4.8%
Engineering/AutoCad	1,203	674	679	821	1,002	-44.0%	0.7%	20.9%	22.0%
Construction Management	612	466	427	308	369	-23.9%	-8.4%	-27.9%	19.8%
Art/Design	2,609	3,048	2,954	2,881	2,517	16.8%	-3.1%	-2.5%	-12.6%
Computer Information Systems	3,757	4,118	4,080	4,172	3,896	9.6%	-0.9%	2.3%	-6.6%
Construction Tech	403	178	202	150	168	-55.8%	13.5%	-25.7%	12.0%
Business	5,840	5,990	6,035	5,980	6,194	2.6%	0.8%	-0.9%	3.6%
Music	1,701	1,786	1,635	1,688	1,436	5.0%	-8.5%	3.2%	-14.9%
Agriculture (Business)				30	283				843.3%
Communications Media	1,778	1,850	1,858	1,645	1,595	4.0%	0.4%	-11.5%	-3.0%
Graphic Technology	1,173	1,526	1,778	1,581	1,414	30.1%	16.5%	-11.1%	-10.6%
English Composition	9,481	9,352	9,594	9,994	9,320	-1.4%	2.6%	4.2%	-6.7%
Speech	1,806	1,665	1,917	2,025	2,229	-7.8%	15.1%	5.6%	10.1%
Health Sciences	858	1,144	1,233	988	959	33.3%	7.8%	-19.9%	-2.9%
Certified Nurse Aide	1,786	1,674	1,458	1,266	1,205	-6.3%	-12.9%	-13.2%	-4.8%
Surgical Tech	370	426	422	441	425	15.1%	-0.9%	4.5%	-3.6%
Nursing	1,490	1,356	1,331	1,130	1,227	-9.0%	-1.8%	-15.1%	8.6%
Radiologic Technology	1,313	1,287	1,354	1,272	940	-2.0%	5.2%	-6.1%	-26.1%
College Prep Reading/English	4,557	4,697	5,348	5,710	4,737	3.1%	13.9%	6.8%	-17.0%
College Prep Mathematics	7,033	7,213	7,229	8,059	6,848	2.6%	0.2%	11.5%	-15.0%
Oil and Gas Tech				51	201				294.1%
Mathematics	8,420	9,213	9,291	8,732	8,815	9.4%	0.8%	-6.0%	1.0%
Education	709	590	696	794	597	-16.8%	18.0%	14.1%	-24.8%
Early Childhood Education	1,612	1,436	1,586	1,409	1,340	-10.9%	10.4%	-11.2%	-4.9%
Behavioral and Social Sciences	14,456	15,434	15,311	14,075	13,911	6.8%	-0.8%	-8.1%	-1.2%
Physical Education	988	1,018	987	665	570	3.0%	-3.0%	-32.7%	-14.3%
Natural Sciences	9,393	9,866	10,513	8,633	8,913	5.0%	6.6%	-17.9%	3.2%
Fire Science	1,990	1,798	1,417	1,231	1,913	-9.6%	-21.2%	-13.2%	55.5%
Emergency Medical Services	4,001	2,990	2,903	3,362	3,024	-25.3%	-2.9%	15.8%	-10.0%
Aviation Technology	2,706	3,440	3,595	3,706	2,484	27.1%	4.5%	3.1%	-33.0%
Criminal Justice	2,732	2,783	2,780	2,781	2,831	1.9%	-0.1%	0.0%	1.8%
Police Academy	1,230	1,333	1,211	1,189	1,169	8.4%	-9.2%	-1.8%	-1.7%
Automotive Technology	2,219	2,443	2,712	2,400	1,931	10.1%	11.0%	-11.5%	-19.5%
Auto Collision Repair Tech	1,014	1,061	1,030	877	473	4.6%	-2.9%	-14.9%	-46.1%
Welding Technology	1,607	1,515	1,385	1,550	1,511	-5.7%	-8.6%	12.0%	-2.5%
Electronics Tech	2	1	11		3	-50.0%	1000.0%	-100.0%	
Total Credit Hours	107,487	110,407	112,002	108,268	102,717	2.7%	1.4%	-3.3%	-5.1%

ANNUAL CREDIT HOURS 2009-2010 THROUGH 2013-2014

By Subject Area, Campus and Total

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Greeley Campus*	80,231	81,385	83,768	77,284	69,361	1.4%	2.9%	-7.7%	-10.3%
Loveland Campus*	6,108	5,046	4,820	5,214	4,959	-17.4%	-4.5%	8.2%	-4.9%
Fort Lupton Campus*	6,151	5,392	3,797	4,039	4,977	-12.3%	-29.6%	6.4%	23.2%
Online Campus*	13,781	14,425	15,758	16,221	17,143	4.7%	9.2%	2.9%	5.7%
Windsor Auto. & Tech. Ctr.*	1,216	4,159	1,904	3,606	2,791	242.0%	-54.2%	89.4%	-22.6%
High School Campus			1,955	1,905	3,486			-2.6%	83.0%
Total Credit Hours	107,487	110,407	112,002	108,268	102,717	2.7%	1.4%	-3.3%	-5.1%

By Residence, Campus

Greeley Campus									
In-District	66,016	66,740	69,001	64,481	57,834	1.1%	3.4%	-6.6%	-10.3%
Out-of-District	11,392	11,736	12,081	10,302	9,656	3.0%	2.9%	-14.7%	-6.3%
Out-of-State	1,587	1,376	1,432	1,412	1,380	-13.3%	4.1%	-1.4%	-2.3%
Western Undergraduate Exchange	1,237	1,533	1,254	1,089	492	23.9%	-18.2%	-13.2%	-54.8%
Ft. Lupton Campus									
In-District	3,673	4,084	2,596	2,331	3,326	11.2%	-36.4%	-10.2%	42.7%
Out-of-District	2,436	1,288	1,198	1,676	1,626	-47.1%	-7.0%	39.9%	-3.0%
Out-of-State	42	9	0	32	16	-78.6%	-100.0%		-50.0%
Western Undergraduate Exchange		11	3	0	9		-72.7%	-100.0%	
Loveland Campus									
In-District	1,122	1,010	804	888	851	-10.0%	-20.4%	10.4%	-4.1%
Out-of-District	4,790	3,949	3,813	4,138	3,937	-17.5%	-3.4%	8.5%	-4.9%
Out-of-State	93	19	132	88	124	-79.6%	594.7%	-33.3%	40.9%
Western Undergraduate Exchange	103	68	71	100	47	-34.0%	4.4%	40.8%	-53.0%
Online Campus									
In-District	10,145	10,592	11,330	11,892	12,692	4.4%	7.0%	5.0%	6.7%
Out-of-District	3,322	3,285	3,773	3,909	4,088	-1.1%	14.9%	3.6%	4.6%
Out-of-State	160	371	458	177	229	131.9%	23.5%	-61.4%	29.4%
Western Undergraduate Exchange	154	177	197	243	134	14.9%	11.3%	23.4%	-44.9%
Windsor Auto. & Tech. Ctr.*									
In-District	1,113	3,528	1,574	2,818	2,103	217.0%	-55.4%	79.0%	-25.4%
Out-of-District	103	596	310	711	653	478.6%	-48.0%	129.4%	-8.2%
Out-of-State	0	31	12	53	35		-61.3%	341.7%	-34.0%
Western Undergraduate Exchange	0	4	8	24			100.0%	200.0%	-100.0%
High School Campus									
In-District	na	na	1,952	1,888	3,446	na		-3.3%	82.6%
Out-of-District	na	na	0	6	37	na			516.7%
Out-of-State	na	na	3	12	3	na		300.0%	-75.0%
Western Undergraduate Exchange	na	na	0	0		na			
Total by Residency									
In-District	82,069	85,954	85,305	84,296	80,252	4.7%	-0.8%	-1.2%	-4.8%
Out-of-District	22,042	20,854	21,175	20,742	19,997	-5.4%	1.5%	-2.0%	-3.6%
Out-of-State	1,882	1,806	2,034	1,774	1,787	-4.0%	12.6%	-12.8%	0.7%
Western Undergraduate Exchange	1,494	1,793	1,533	1,456	682	20.0%	-14.5%	-5.0%	-53.2%

*NOTE: The Windsor ATC opened in January, 2010; the 2009-10 numbers for that site reflect Spring Semester 2010 only.
(Source: IE&A 6076)

ANNUAL HEADCOUNT 2009-2010 THROUGH 2013-2014

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Total Unduplicated Head Count →	8,084	8,002	7,955	7,435	7,338	-1.0%	-0.6%	-6.5%	-1.3%
Accounting	117	119	117	107	100	1.7%	-1.7%	-8.5%	-6.5%
Agriculture	0	0	0	9	15				66.7%
World Languages & Ethnic Studies	4	1	0	0	0	-75.0%	-100.0%		
Applied Technology	0	0	0	0	0				
Associate Degree Nursing	142	81	75	47	43	-43.0%	-7.4%	-37.3%	-8.5%
Automotive Collision Repair Tech	48	69	73	52	32	43.8%	5.8%	-28.8%	-38.5%
Automotive Technology	132	158	166	167	137	19.7%	5.1%	0.6%	-18.0%
Aviation Technology	88	52	62	62	64	-40.9%	19.2%	0.0%	3.2%
Aviation Technology: Helicopter Pilot	32	53	54	56	22	65.6%	1.9%	3.7%	-60.7%
Aviation Technology--Air Traffic Controller	71	113	126	126	99	59.2%	11.5%	0.0%	-21.4%
Basic Peace Officer Training	28	35	35	30	26	25.0%	0.0%	-14.3%	-13.3%
Biomedical Electronic Technology	18	48	50	20	8	166.7%	4.2%	-60.0%	-60.0%
Bulding/Construction Site Management	44	42	41	31	31	-4.5%	-2.4%	-24.4%	0.0%
Business Technology	76	94	80	73	70	23.7%	-14.9%	-8.8%	-4.1%
Communications Media	104	114	108	108	86	9.6%	-5.3%	0.0%	-20.4%
Computer Information Systems	122	121	143	121	135	-0.8%	18.2%	-15.4%	11.6%
Construction	2	1	0	0	0	-50.0%	-100.0%		
Criminal Justice	160	185	180	160	141	15.6%	-2.7%	-11.1%	-11.9%
Early Childhood Education	108	98	81	45	38	-9.3%	-17.3%	-44.4%	-15.6%
Early Childhood Professions	44	59	73	47	55	34.1%	23.7%	-35.6%	17.0%
Electronics Technology	1	0	0	0	0	-100.0%			
Emergency Medical Services	113	87	74	90	102	-23.0%	-14.9%	21.6%	13.3%
Engineering Technology	52	50	40	48	35	-3.8%	-20.0%	20.0%	-27.1%
Extended Practical Nursing	0	4	0	0	0		-100.0%		
Fire Science	0	9	4	0	1		-55.6%	-100.0%	
Fire Service Training Academy	176	162	144	120	138	-8.0%	-11.1%	-16.7%	15.0%
Graphic Technology	84	98	100	77	76	16.7%	2.0%	-23.0%	-1.3%
Health Information Technologies	0	2	6	2	1		200.0%	-66.7%	-50.0%
Interactive Design	0	0	57	64	52			12.3%	-18.8%
Licensed Practical Nurse	27	37	0	0	0	37.0%	-100.0%		
Mammography Technologist	0	0	23	14	3			-39.1%	-78.6%
Manufacturing Technologies	10	11	22	26	10	10.0%	100.0%	18.2%	-61.5%
Marketing Management	76	21	118	100	99	-72.4%	461.9%	-15.3%	-1.0%
Med Prep	79	96	3	3	5	21.5%	-96.9%	0.0%	66.7%
Medical Clinical Assistant	0	46	77	77	66		67.4%	0.0%	-14.3%
Medical Office Technologies	94	85	123	146	134	-9.6%	44.7%	18.7%	-8.2%
Medical Transcription	47	104	18	9	11	121.3%	-82.7%	-50.0%	22.2%
Nuclear Medicine Technology	10	20	0	0	0	100.0%	-100.0%		
Nurse Aide	135	79	105	88	74	-41.5%	32.9%	-16.2%	-15.9%
Oil and Gas Technology	0	0	0	29	82				182.8%
Paraeducator	1	1	1	1	0	0.0%	0.0%	0.0%	-100.0%
Phlebotomy Technologist	29	22	13	14	22	-24.1%	-40.9%	7.7%	57.1%
Radiologic Technology	70	56	48	45	32	-20.0%	-14.3%	-6.3%	-28.9%
Surgical Technologist	22	14	14	13	6	-36.4%	0.0%	-7.1%	-53.8%
Welding Technology	94	105	129	123	108	11.7%	22.9%	-4.7%	-12.2%
Wildland Firefighter	0	0	4	17	17			325.0%	0.0%
			0	0	0				
Liberal Arts - A.A.	2,210	2,236	2,356	2,279	2,180	1.2%	5.4%	-3.3%	-4.3%
Liberal Arts - A.S.	350	369	402	427	361	5.4%	8.9%	6.2%	-15.5%
Liberal Arts - General Studies	772	831	778	714	674	7.6%	-6.4%	-8.2%	-5.6%
			0	0	0				
Undeclared	2,292	2,014	1,832	1,648	1,947	-12.1%	-9.0%	-10.0%	18.1%

ANNUAL HEADCOUNT 2009-2010 THROUGH 2013-2014

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
ANNUAL HEADCOUNT 2009-2010 THROUGH 2013-2014									
Greeley Campus*	6,599	6,356	6,392	5,910	5,557	-3.7%	0.6%	-7.5%	-6.0%
Loveland Campus*	793	636	602	601	568	-19.8%	-5.3%	-0.2%	-5.5%
Fort Lupton Campus*	644	605	385	348	458	-6.1%	-36.4%	-9.6%	31.6%
Windsor Auto. & Tech. Ctr.*		391	216	290	199		-44.8%	34.3%	-31.4%
Online Campus*	2,207	2,203	2,374	2,361	2,597	-0.2%	7.8%	-0.5%	10.0%
High School Campus			347	340	544				
Greeley Campus									
In-District	5,374	5,195	5,247	4,803	4,434	-3.3%	1.0%	-8.5%	-7.7%
Out-of-District	954	935	976	848	833	-2.0%	4.4%	-13.1%	-1.8%
Out-of-State	158	116	119	177	250	-26.6%	2.6%	48.7%	41.2%
Western Undergraduate Exchange	80	110	88	82	40	37.5%	-20.0%	-6.8%	-51.2%
Ft. Lupton Campus									
In-District	381	476	272	230	312	24.9%	-42.9%	-15.4%	35.7%
Out-of-District	259	126	115	111	133	-51.4%	-8.7%	-3.5%	19.8%
Out-of-State	4	2	1	6	12	-50.0%	-50.0%	500.0%	100.0%
Western Undergraduate Exchange		1	1	1	1		0.0%	0.0%	0.0%
Loveland Campus									
In-District	215	183	149	151	142	-14.9%	-18.6%	1.3%	-6.0%
Out-of-District	552	437	431	430	409	-20.8%	-1.4%	-0.2%	-4.9%
Out-of-State	17	4	15	9	13	-76.5%	275.0%	-40.0%	44.4%
Western Undergraduate Exchange	9	12	9	11	4	33.3%	-25.0%	22.2%	-63.6%
Online Campus									
In-District	1,631	1,600	1,728	1,743	1,924	-1.9%	8.0%	0.9%	10.4%
Out-of-District	517	493	531	527	604	-4.6%	7.7%	-0.8%	14.6%
Out-of-State	32	81	92	57	47	153.1%	13.6%	-38.0%	-17.5%
Western Undergraduate Exchange	27	29	31	34	22	7.4%	6.9%	9.7%	-35.3%
Windsor Auto. & Tech. Ctr.*									
In-District	135	324	179	230	143	na	-44.8%	28.5%	-37.8%
Out-of-District	11	63	34	52	53	na	-46.0%	-17.5%	55.9%
Out-of-State		3	1	6	3	na	-66.7%	100.0%	200.0%
Western Undergraduate Exchange	1	1	2	2		na	100.0%	100.0%	-100.0%
High School Campus									
In-District	na	na	346	340	538	na		-1.7%	58.2%
Out-of-District	na	na			5	na			
Out-of-State	na	na	1		1	na			0.0%
Western Undergraduate Exchange	na	na				na			
Total by Residency (unduplicated)									
In-District	6,104	6,201	6,173	5,754	5,738	1.6%	-0.5%	-6.8%	-0.3%
Out-of-District	1,713	1,497	1,485	1,365	1,360	-12.6%	-0.8%	-8.8%	-8.4%
Out-of-State	176	181	194	221	157	2.8%	7.2%	22.1%	-19.1%
Western Undergraduate Exchange	91	123	103	95	96	35.2%	-16.3%	-22.8%	-6.8%
*NOTE: The Windsor ATC opened in January, 2010; the 2009-10 numbers for that site reflect Spring Semester 2010 only. (Source: IE&A 6076)									

ANNUAL FTE 2009-2010 THROUGH 2013-2014

By Subject Area, Campus and Total

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Humanities	151	172	170	172	161	14.3%	-1.1%	0.9%	-5.6%
World Languages & Ethnic Studies	71	62	64	51	48	-11.7%	3.3%	-21.3%	-25.1%
Engineering/AutoCad	40	22	23	27	33	-44.0%	0.7%	20.9%	47.6%
Construction Management	20	16	14	10	12	-23.9%	-8.4%	-27.9%	-13.6%
Art/Design	87	102	98	96	84	16.8%	-3.1%	-2.5%	-14.8%
Computer Information Systems	125	137	136	139	130	9.6%	-0.9%	2.3%	-4.5%
Construction Tech	13	6	7	5	6	-55.8%	13.5%	-25.7%	-16.8%
Business	195	200	201	199	206	2.6%	0.8%	-0.9%	2.6%
Music	57	60	55	56	48	5.0%	-8.5%	3.2%	-12.2%
Agriculture (Business)			0	1	9				
Communications Media	59	62	62	55	53	4.0%	0.4%	-11.5%	-14.2%
Graphic Technology	39	51	59	53	47	30.1%	16.5%	-11.1%	-20.5%
English Composition	316	312	320	333	311	-1.4%	2.6%	4.2%	-2.9%
Speech	60	56	64	68	74	-7.8%	15.1%	5.6%	16.3%
Health Sciences	29	38	41	33	32	33.3%	7.8%	-19.9%	-22.2%
Certified Nurse Aide	60	56	49	42	40	-6.3%	-12.9%	-13.2%	-17.4%
Surgical Tech	12	14	14	15	14	15.1%	-0.9%	4.5%	0.7%
Nursing	50	45	44	38	41	-9.0%	-1.8%	-15.1%	-7.8%
Radiologic Technology	44	43	45	42	31	-2.0%	5.2%	-6.1%	-30.6%
College Prep Reading/English	152	157	178	190	158	3.1%	13.9%	6.8%	-11.4%
College Prep Mathematics	234	240	241	269	228	2.6%	0.2%	11.5%	-5.3%
Oil and Gas Tech			0	2	7				
Mathematics	281	307	310	291	294	9.4%	0.8%	-6.0%	-5.1%
Education	24	20	23	26	20	-16.8%	18.0%	14.1%	-14.2%
Early Childhood Education	54	48	53	47	45	-10.9%	10.4%	-11.2%	-15.5%
Behavioral and Social Sciences	482	514	510	469	464	6.8%	-0.8%	-8.1%	-9.1%
Physical Education	33	34	33	22	19	3.0%	-3.0%	-32.7%	-42.3%
Natural Sciences	313	329	350	288	297	5.0%	6.6%	-17.9%	-15.2%
Fire Science	66	60	47	41	64	-9.6%	-21.2%	-13.2%	35.0%
Emergency Medical Services	133	100	97	112	101	-25.3%	-2.9%	15.8%	4.2%
Aviation Technology	90	115	120	124	83	27.1%	4.5%	3.1%	-30.9%
Criminal Justice	91	93	93	93	94	1.9%	-0.1%	0.0%	1.8%
Police Academy	41	44	40	40	39	8.4%	-9.2%	-1.8%	-3.5%
Automotive Technology	74	81	90	80	64	10.1%	11.0%	-11.5%	-28.8%
Auto Collision Repair Tech	34	35	34	29	16	4.6%	-2.9%	-14.9%	-54.1%
Welding Technology	54	51	46	52	50	-5.7%	-8.6%	12.0%	9.1%
Electronics Tech	0	0	0	0	0	-50.0%	1000.0%	-100.0%	-72.7%
Total Credit Hours	3,583	3,680	3,733	3,609	3,424	2.7%	1.4%	-3.3%	-8.3%

ANNUAL FTE 2009-2010 THROUGH 2013-2014

By Subject Area, Campus and Total

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Greeley Campus*	2,674	2,713	2,792	2,576	2,312	1.4%	2.9%	-7.7%	-10.3%
Loveland Campus*	204	168	161	174	165	-17.4%	-4.5%	8.2%	-4.9%
Fort Lupton Campus*	205	180	127	135	166	-12.3%	-29.6%	6.4%	23.2%
Online Campus*	459	481	525	541	571	4.7%	9.2%	2.9%	5.7%
Windsor Auto. & Tech. Ctr.*	41	139	63	120	93	242.0%	-54.2%	89.4%	-22.6%
High School Campus			65	64	116			-2.6%	83.0%
Total FTE	3,583	3,680	3,733	3,609	3,424	2.7%	1.4%	-3.3%	-5.1%

By Residence, Campus

Greeley Campus									
In-District	2,201	2,225	2,300	2,149	1,928	1.1%	3.4%	-6.6%	-10.3%
Out-of-District	380	391	403	343	322	3.0%	2.9%	-14.7%	-6.3%
Out-of-State	53	46	48	47	46	-13.3%	4.1%	-1.4%	-2.3%
Western Undergraduate Exchange	41	51	42	36	16	23.9%	-18.2%	-13.2%	-54.8%
Ft. Lupton Campus									
In-District	122	136	87	78	111	11.2%	-36.4%	-10.2%	42.7%
Out-of-District	81	43	40	56	54	-47.1%	-7.0%	39.9%	-3.0%
Out-of-State	1	0	0	1	1	-78.6%	-100.0%		-50.0%
Western Undergraduate Exchange	0	0	0	0	0		-72.7%	-100.0%	
Loveland Campus									
In-District	37	34	27	30	28	-10.0%	-20.4%	10.4%	-4.1%
Out-of-District	160	132	127	138	131	-17.5%	-3.4%	8.5%	-4.9%
Out-of-State	3	1	4	3	4	-79.6%	594.7%	-33.3%	40.9%
Western Undergraduate Exchange	3	2	2	3	2	-34.0%	4.4%	40.8%	-53.0%
Online Campus									
In-District	338	353	378	396	423	4.4%	7.0%	5.0%	6.7%
Out-of-District	111	110	126	130	136	-1.1%	14.9%	3.6%	4.6%
Out-of-State	5	12	15	6	8	131.9%	23.5%	-61.4%	29.4%
Western Undergraduate Exchange	5	6	7	8	4	14.9%	11.3%	23.4%	-44.9%
Windsor Auto. & Tech. Ctr.*									
In-District	37	118	52	94	70	2	-1	1	-25.4%
Out-of-District	3	20	10	24	22	5	0	1	-8.2%
Out-of-State	0	1	0	2	1		-1	3	-34.0%
Western Undergraduate Exchange	0	0	0	1	0		1	2	-100.0%
High School Campus									
In-District	na	na	65	63	115			-3.3%	82.6%
Out-of-District	na	na	0	0	1				516.7%
Out-of-State	na	na	0	0	0			300.0%	-75.0%
Western Undergraduate Exchange	na	na	0	0	0				
Total by Residency									
In-District	2,736	2,865	2,843	2,747	2,675	4.7%	-0.8%	-3.4%	-2.6%
Out-of-District	735	695	706	691	667	-5.4%	1.5%	-2.1%	-3.6%
Out-of-State	63	60	68	59	60	-4.0%	12.6%	-13.4%	1.4%
Western Undergraduate Exchange	50	60	51	49	23	20.0%	-14.5%	-5.0%	-53.2%

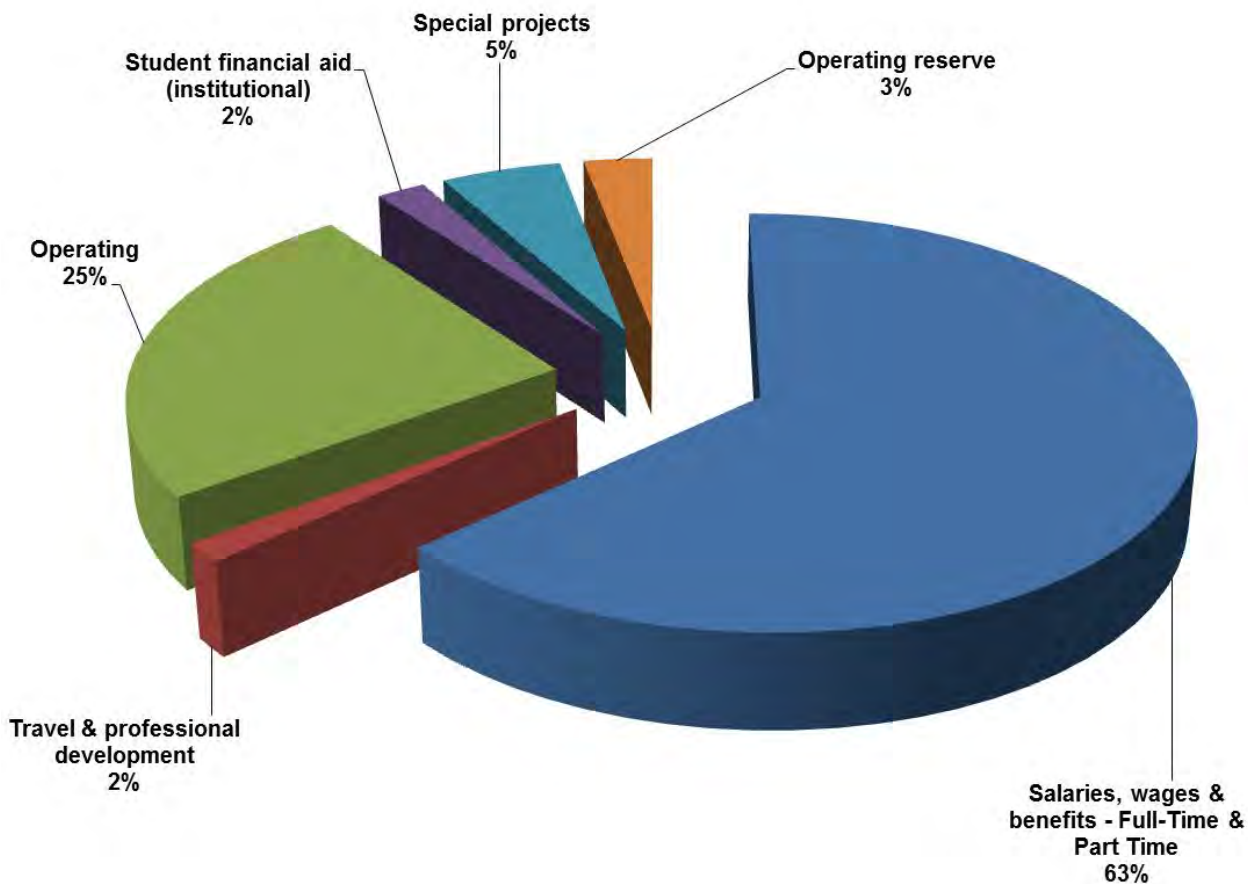
*NOTE: The Windsor ATC opened in January, 2010; the 2009-10 numbers for that site reflect Spring Semester 2010 only.
 (Source: IE&A 6076)

ANNUAL CREDIT HOURS BY MAJOR 2009-2010 THROUGH 2013-2014

	ACADEMIC YEAR					PERCENTAGE CHANGE			
	2009-10	2010-11	2011-12	2012-13	2013-14 to date (D15)	09-10 vs. 10-11	10-11 vs. 11-12	11-12 vs. 12-13	12-13 vs. 13-14 to date
Total Credits	107,487	110,407	112,002	108,011	102,717	2.7%	1.4%	-3.6%	-4.9%
Accounting	1,767	1,851	1,975	1,608	1,582	4.8%	6.7%	-18.6%	-1.6%
Agriculture	0	0	0	111	322				190.1%
World Languages & Ethnic Studies	55	4	0			-92.7%	-100.0%		
Applied Technology	0	0	0						
Associate Degree Nursing	2,394	1,632	1,555	1,150	1,151	-31.8%	-4.7%	-26.0%	0.1%
Automotive Collision Repair Technology	928	1,160	1,268	970	614	25.0%	9.3%	-23.5%	-36.7%
Automotive Technology	2,222	2,923	3,117	3,198	2,618	31.5%	6.6%	2.6%	-18.1%
Aviation Technology	1,486	803	824	933	1,061	-46.0%	2.7%	13.2%	13.7%
Aviation Technology: Helicopter Pilot	584	962	939	1,102	274	64.7%	-2.4%	17.4%	-75.1%
Aviation Technology--Air Traffic Controller	1,470	2,666	2,873	2,857	2,286	81.4%	7.8%	-0.6%	-20.0%
Basic Peace Officer Training	1,161	1,378	1,276	1,222	1,008	18.7%	-7.4%	-4.2%	-17.5%
Biomedical Electronic Technology	85	218	268	89	41	156.5%	22.9%	-66.8%	-53.9%
Bulding/Construction Site Management	651	731	726	460	485	12.3%	-0.7%	-36.6%	5.4%
Business Technology	1,039	1,394	1,340	1,320	1,127	34.2%	-3.9%	-1.5%	-14.6%
Communications Media	1,803	2,081	2,042	1,895	1,613	15.4%	-1.9%	-7.2%	-14.9%
Computer Information Systems	1,833	1,867	2,322	2,108	2,244	1.9%	24.4%	-9.2%	6.5%
Construction	15	27				80.0%	-100.0%		
Criminal Justice	2,670	3,170	2,982	2,906	2,519	18.7%	-5.9%	-2.5%	-13.3%
Early Childhood Education	997	1,134	912	596	569	13.7%	-19.6%	-34.6%	-4.5%
Early Childhood Professions	275	492	473	261	343	78.9%	-3.9%	-44.8%	31.4%
Electronics Technology	3					-100.0%			
Emergency Medical Services	1,643	905	848	1,364	1,291	-44.9%	-6.3%	60.8%	-5.4%
Engineering Technology	932	867	633	736	559	-7.0%	-27.0%	16.3%	-24.0%
Extended Practical Nursing		20					-100.0%		
Fire Science		84	22		13		-73.8%	-100.0%	
Fire Service Training Academy	2,658	2,614	2,307	1,892	1,953	-1.7%	-11.7%	-18.0%	3.2%
Graphic Technology	1,349	1,678	1,816	1,353	1,193	24.4%	8.2%	-25.5%	-11.8%
Health Information Technologies		26	68	9	5		161.5%	-86.8%	-44.4%
Interactive Design			1,041	1,034	741			-0.7%	-28.3%
Licensed Practical Nurse	466	721				54.7%	-100.0%		
Mammography Technologist			158	80	16			-49.4%	-80.0%
Manufacturing Technologies	51	57	415	556	191	11.8%	628.1%	34.0%	-65.6%
Marketing Management	1,398	207	1,783	1,578	1,515	-85.2%	761.4%	-11.5%	-4.0%
Med Prep	1,229	1,448	31	16	89	17.9%	-97.9%	-48.4%	453.1%
Medical Clinical Assistant		269	1,509	1,340	1,288		461.0%	-11.2%	-3.9%
Medical Office Technologies	1,795	1,486	2,227	2,327	2,101	-17.2%	49.9%	4.5%	-9.7%
Medical Transcription	705	1,657	245	120	174	135.0%	-85.2%	-51.0%	45.0%
Nuclear Medicine Technology	112	308				175.0%	-100.0%		
Nurse Aide	781	448	565	494	401	-42.6%	26.1%	-12.6%	-18.8%
Oil and Gas Technology	0	0		383	1,328				246.7%
Paraeducator	15	7	5	1		-53.3%	-28.6%	-80.0%	-100.0%
Phlebotomy Technologist	223	172	78	90	160	-22.9%	-54.7%	15.4%	77.8%
Radiologic Technology	1,459	1,300	1,283	1,199	834	-10.9%	-1.3%	-6.5%	-30.4%
Surgical Technologist	525	479	451	469	192	-8.8%	-5.8%	4.0%	-59.1%
Welding Technology	1,866	1,862	2,090	2,119	2,061	-0.2%	12.2%	1.4%	-2.7%
Wildland Firefighter			79	324	347			310.1%	7.1%
Liberal Arts - A.A.	36,248	37,731	39,417	39,918	37,512	4.1%	4.5%	1.3%	-6.0%
Liberal Arts - A.S.	5,903	6,200	6,967	7,083	6,207	5.0%	12.4%	1.7%	-12.4%
Liberal Arts - General Studies	10,676	11,478	11,180	10,216	10,404	7.5%	-2.6%	-8.6%	1.8%
Undeclared	16,016	13,890	11,892	10,524	12,287	-13.3%	-14.4%	-11.5%	16.7%

**GENERAL FUND EXPENDITURES
BY TOTAL AMOUNT AND PERCENTAGE**

EXPENDITURES BY ACCOUNT	14-15 BUDGET	% OF TOTAL
Salaries, wages & benefits - Full-Time & Part-Time	30,334,310	63%
Travel & professional development	738,290	2%
Operating	11,871,998	25%
Student financial aid (institutional)	1,025,000	2%
Special projects	2,500,000	5%
Operating reserve	1,425,553	3%
EXPENDITURES BY ACCOUNT	47,895,151	100%
PLUS MANDATORY/NONMANDATORY TRANSFERS OUT	18,184,154	
TOTAL EXPENDITURES & TRANSFERS OUT	66,079,305	



FY 2014-15 College Budget
AUXILIARY ENTERPRISES FUND SUMMARY

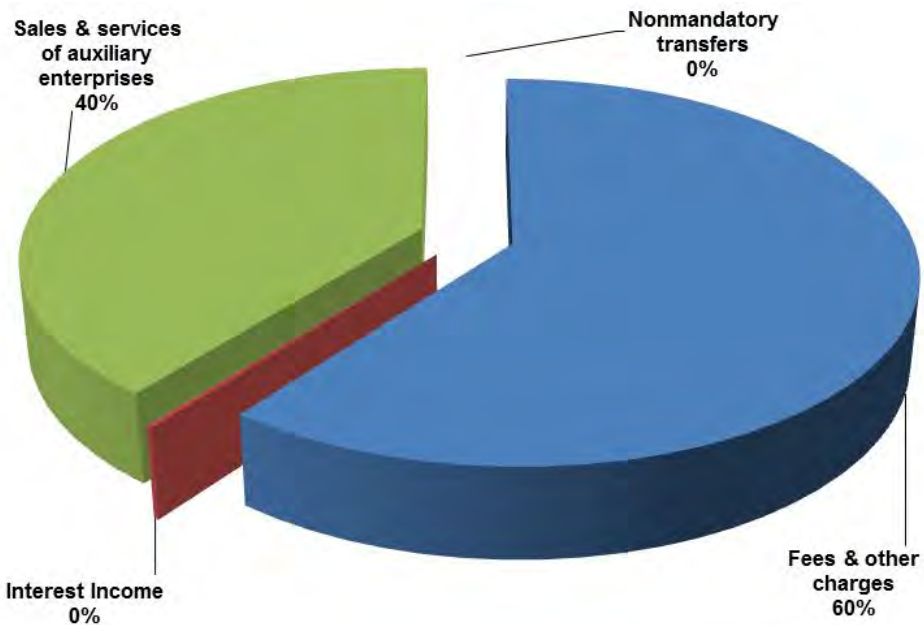
	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	1,821,945	1,990,422	2,005,858	1,934,166
REVENUE/TRANSFERS IN				
Fees & other charges	710,211	725,000	937,000	680,000
Interest Income	0	2,000	3,000	2,500
Sales & services of auxiliary enterprises	2,033,326	2,364,025	1,850,000	442,496
Nonmandatory transfers	0	0	0	0
Total Revenue/Transfers In	2,743,537	3,091,025	2,790,000	1,124,996
TOTAL RESOURCES AVAILABLE	4,565,482	5,081,447	4,795,858	3,059,162
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	573,829	514,800	710,000	542,202
Salaries, wages & benefits - part-time	151,607	139,250	127,500	128,127
Cost of sales	1,484,159	1,807,925	1,502,000	105,600
Travel & professional development	13,470	40,250	37,050	24,270
Operating	318,072	391,350	450,342	309,270
Special projects	18,487	7,400	34,800	54,700
Nonmandatory transfers	0	0	0	0
Total Expenditures/Transfers Out	2,559,624	2,900,975	2,861,692	1,164,169
NET ASSETS, JUNE 30	2,005,858	2,180,473	1,934,166	1,894,994

**FY 2014-15 College Budget
AUXILIARY ENTERPRISES FUND**

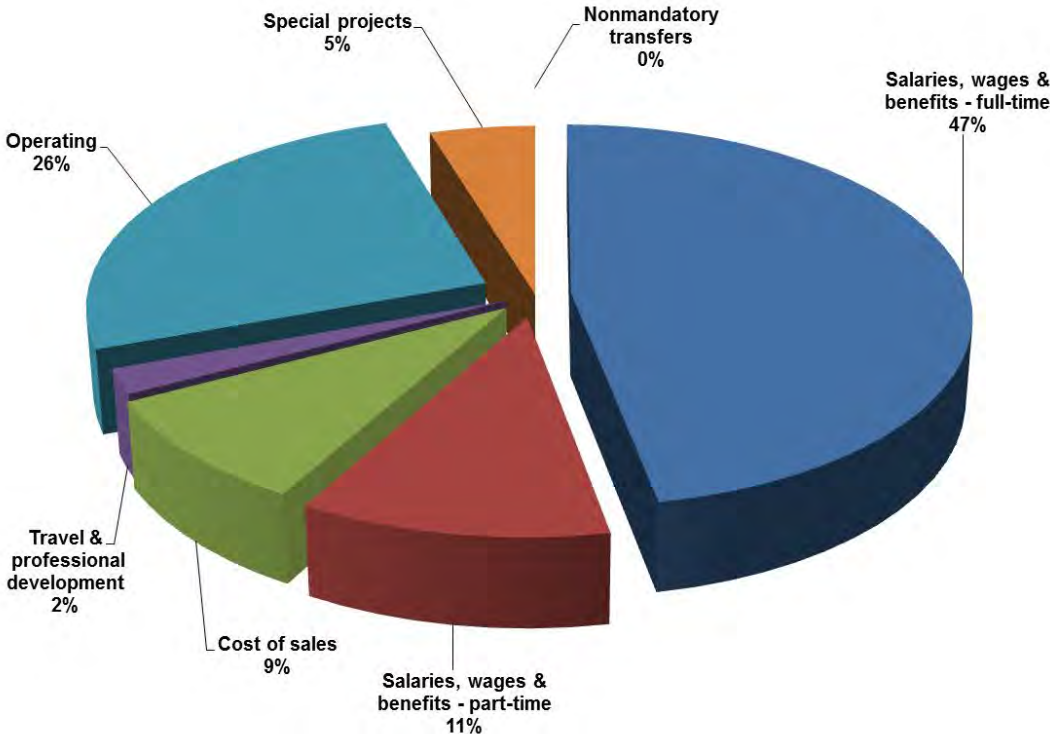
	BOOKSTORES	STUDENT LIFE	COMBINED
NET ASSETS, JULY 1	971,740	962,426	1,934,166
REVENUE/TRANSFERS IN			
Fees & other charges	0	680,000	680,000
Interest Income	0	2,500	2,500
Sales & services of auxiliary enterprises	190,000	252,496	442,496
Nonmandatory transfers	0	0	0
Total Revenue/Transfers In	190,000	934,996	1,124,996
TOTAL RESOURCES AVAILABLE	1,161,740	1,897,422	3,059,162
EXPENDITURES/TRANSFERS OUT			
Salaries, wages & benefits - full-time	0	542,202	542,202
Salaries, wages & benefits - part-time	0	128,127	128,127
Cost of sales	0	105,600	105,600
Travel & professional development	0	24,270	24,270
Operating	0	309,270	309,270
Special projects	50,000	4,700	54,700
Nonmandatory transfers	0	0	0
Total Expenditures/Transfers Out	50,000	1,114,169	1,164,169
NET ASSETS, JUNE 30	1,111,741	783,253	1,894,994

**2014-15 Operating Budget
AUXILIARY ENTERPRISES FUND SUMMARY**

Revenue



Expenditures

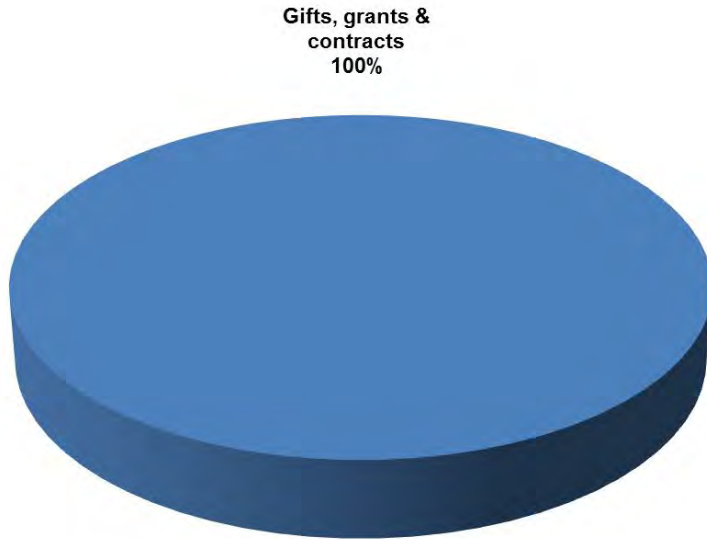


**FY 2014-15 College Budget
RESTRICTED FUND**

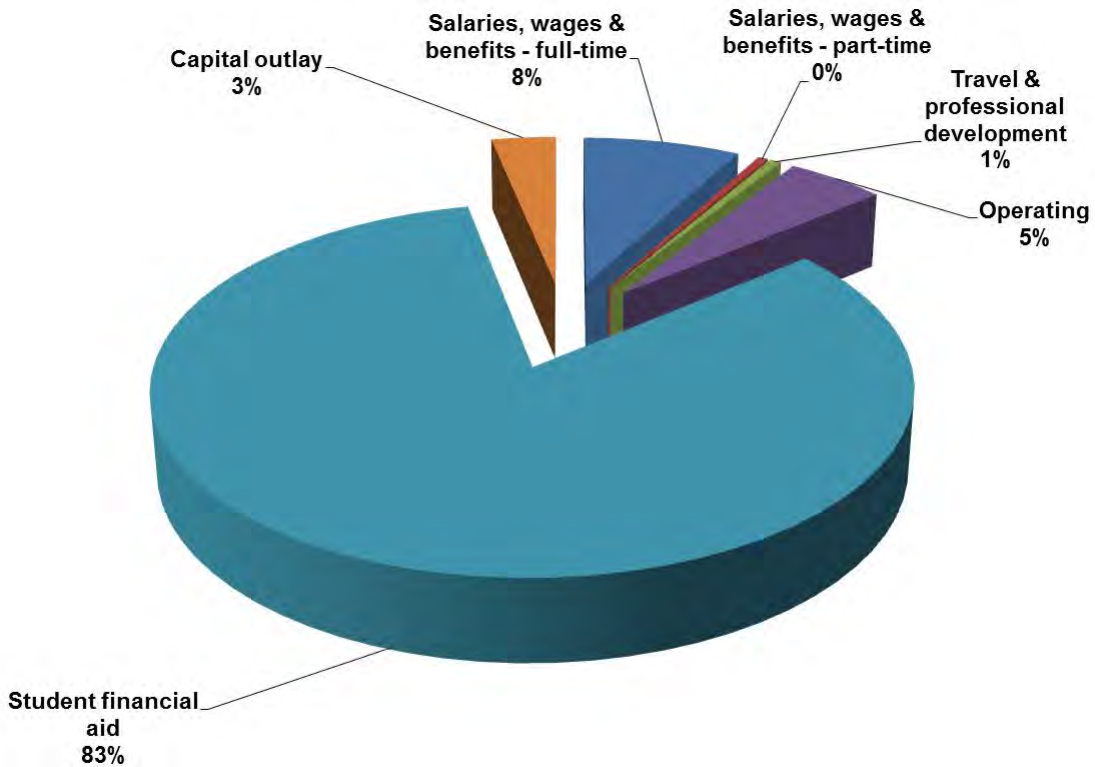
	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	61,604	36,068	61,668	61,668
REVENUE/TRANSFERS IN				
Gifts, grants & contracts	12,966,137	13,655,300	14,073,725	15,335,248
Nonmandatory transfers				
Total Revenue/Transfers In	12,966,137	13,655,300	14,073,725	15,335,248
TOTAL RESOURCES AVAILABLE	13,027,741	13,691,368	14,135,393	15,396,916
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	653,044	754,100	1,133,384	1,212,046
Salaries, wages & benefits - part-time	51,596	68,200	41,433	75,492
Travel & professional development	42,639	60,200	105,595	90,595
Operating	1,156,742	950,800	1,028,432	764,360
Student financial aid	10,045,060	11,290,900	10,536,876	12,696,900
Special projects	1,016,992	558,100	1,228,005	495,855
Total Expenditures/Transfers Out	12,966,073	13,682,300	14,073,725	15,335,248
NET ASSETS, JUNE 30	61,668	9,068	61,668	61,668

2014-15 Operating Budget RESTRICTED FUND SUMMARY

Revenue



Expenditures



**FY 2014-15 College Budget
 QUASI ENDOWMENT FUND
 (Established in 2012-13)**

	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	18,200,080	22,426,180	22,385,332	22,835,332
REVENUE/TRANSFERS IN				
Interest income	29,646	65,000	150,000	270,000
Other revenue	155,606	300,000	300,000	300,000
Nonmandatory transfers	4,000,000	0	0	0
Total Revenue/Transfers In	4,185,252	365,000	450,000	570,000
TOTAL RESOURCES AVAILABLE	22,385,332	22,791,180	22,835,332	23,405,332
EXPENDITURES/TRANSFERS OUT				
Operating	0	0	0	0
Nonmandatory transfers	0	0	0	0
Total Expenditures/Transfers Out	0	0	0	0
Fund Balance, June 30, Before Reserves	22,385,332	22,791,180	22,835,332	23,405,332
Balance Sheet Reduction to Net Assets	0	0	0	0
NET ASSETS, JUNE 30	22,385,332	22,791,180	22,835,332	23,405,332

**FY 2014-15 College Budget
PLANT FUND**

	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	36,839,789	27,146,685	22,328,636	33,302,593
REVENUE/TRANSFERS IN				
Interest	0	0	0	0
Other revenue	0	0	0	0
Nonmandatory transfers		21,399,228	26,473,957	18,184,154
Total Revenue/Transfers In	0	21,399,228	26,473,957	18,184,154
TOTAL RESOURCES AVAILABLE	36,839,789	48,545,913	48,802,593	51,486,747
EXPENDITURES/TRANSFERS OUT				
Special projects	10,511,153	9,325,000	15,500,000	31,827,500
Interest Payments				
Nonmandatory transfers	4,000,000	0	0	0
Total Expenditures/Transfers Out	14,511,153	9,325,000	15,500,000	31,827,500
NET ASSETS, JUNE 30	22,328,636	39,220,913	33,302,593	19,659,247

FY 2012-22 Capital Project List

		Budgeted Cost	Non-Budgeted Cost	Proposed Time Line	Board Priority
I. Completed Projects as of Spring 2013:					
Landscape Master Plan - Promenade		\$2,700,000		2012-13	2012-13
Greeley Campus West Loop Road		600,000		2012-13	2012-13
Westview Renovation	40,000 sf	1,650,000		2012-13	2012-13
II. Projects:					
Fort Lupton - New Construction Platte Building and Renovation of Prairie Building +27,500 sf)	27,500 sf	\$10,000,000		2012-14	2013
General Services Renovation @\$120sf ^^	50,000sf	6M		2013-14	2013-14
Public Safety Institute NEW Construction + Training Tower * @\$320/sf ^^	TBD	12M - 19M		2013-14	2013-14
*LAND PURCHASE SOUTH GATE BUSINESS PARK LOT #1 (245,659 sf)	5.64ac	\$700,128		2014	2014
*LAND PURCHASE SOUTH GATE BUSINESS PARK LOT #2 (223,640 sf)	5.13ac	\$637,374		2014	2014
Welding Technology Building Renovation @\$130/sf	17,333 sf		2.2M		
Student Center ^^			11M - 13.5M		2017
Charter High School					
PE Building Renovations			3M - 5M	2014-2015	2014-2015
Repurpose Hansen for Facilities and Operations/ Purchasing Operations Offices			1.4M - 2.7M	2016-2017	2016-2017
Site Improvements to 50th Street Entrance - Greeley Campus/Raze F & O/ Purchasing Bldg.			1.1M - 1.8M	2018	2018
Brewery Program Facilities					
Repurpose Flight Simulator Building			750K	2016	
Berthoud - Land Improvements (by others?)					
Berthoud - Building @\$325/sf ^^			16M - 20M		
Fort Lupton - Rodeo Facilities					
III. College Park Subdivision Highest and Best Use Analysis					
Nursing Clinic (by others?)					
Land improvements for mixed-use (parcel development by others?)					

CPI @ 1.6%
FCI (0 - .60)

Current estimates =

\$34.3M - 41.3M \$35.5M - 46.0M

ESTIMATES ONLY - SF data from 2013 APPA NEW Construction benchmarking and the February edition of College Planning and Management 2013 NEW Construction Report using

^^the Mixed Median cost per sq. ft. for building type for the region

* Fire Science occupies 15,000 sf of current PSI Building

Additional Resources:

2013 College Park - Highest and Best Use Analysis Report
2003 Facilities Audit
2006 Utilities Master Plan
2006 Master Drainage Analysis and Plan
2004 Campus Master Plan
Academic program requests

**FY 2014-15 College Budget
CONTINUING EDUCATION AUTHORITY**

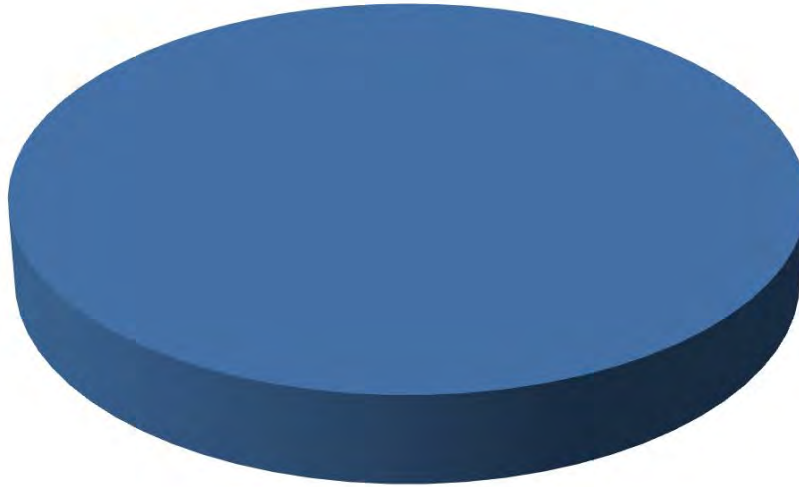
	12-13 ACTUAL REVENUE/EXPEND	13-14 ORIGINAL BUDGET	13-14 REVISED BUDGET	14-15 ORIGINAL BUDGET
NET ASSETS, JULY 1	3,598,206	3,779,373	3,756,091	3,517,131
REVENUE/TRANSFERS IN				
Fees & other charges	2,131,217	1,993,142	1,993,142	2,032,141
Interest income	0	0	0	0
Gifts, grants & contracts	0	0	0	0
Other revenue	0	0	0	0
Sales & services of auxiliary enterprises	0	0	0	0
Nonmandatory transfers in	296,400	317,979	1,250	0
Total Revenue/Transfers In	2,427,617	2,311,121	1,994,392	2,032,141
TOTAL RESOURCES AVAILABLE	6,025,823	6,090,494	5,750,483	5,549,272
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	500,831	700,110	661,500	754,000
Salaries, wages & benefits - part-time	800,425	920,820	840,000	890,950
Cost of sales	0	0	0	0
Travel & professional development	10,188	22,150	10,000	40,160
Operating	687,910	776,587	600,000	642,060
Special projects	10,639	9,000	38,856	0
Nonmandatory transfers out	259,739	245,245	82,996	0
Total Expenditures/Transfers Out	2,269,732	2,673,912	2,233,352	2,327,170
Fund Balance, June 30, Before Reserves	3,756,091	3,416,582	3,517,131	3,222,102
NET ASSETS, JUNE 30	3,756,091	3,416,582	3,517,131	3,222,102

(Net assets restated to comply with GASB 35)

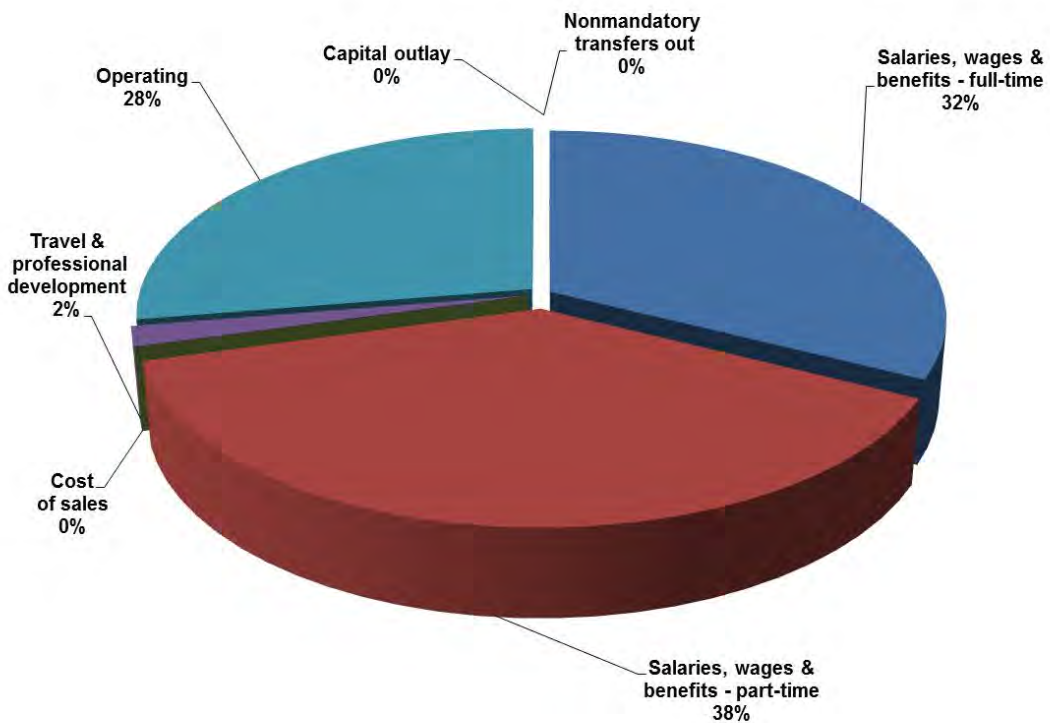
2014-15 Operating Budget CONTINUING EDUCATION AUTHORITY SUMMARY

Revenue

Fee & other charges
100%



Expenditures



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**FY 2014-15 College Budget
ALL FUNDS**

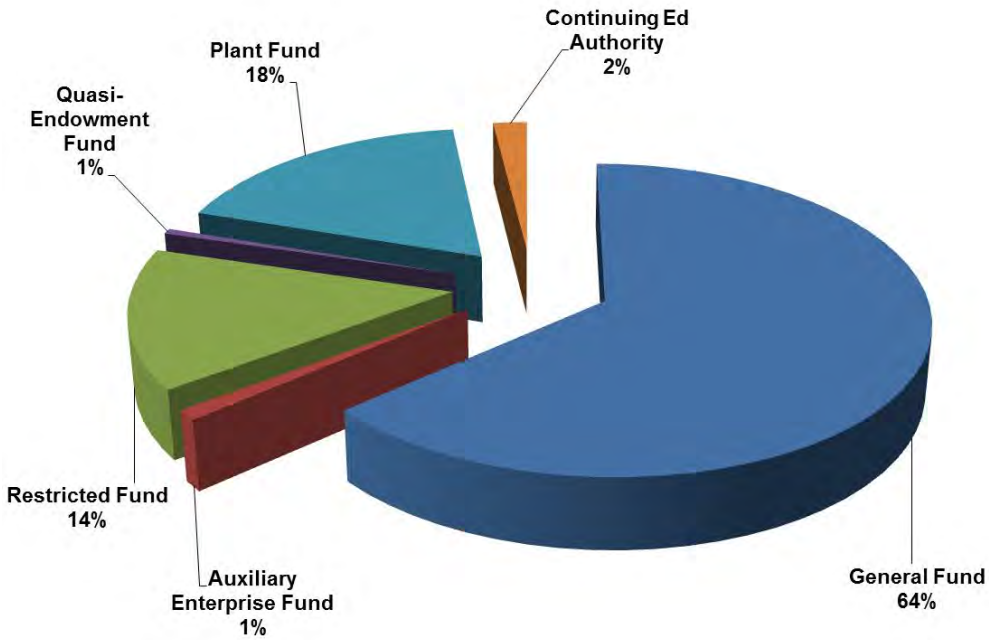
	GENERAL FUND	AUXILIARY ENTERPRISE FUND	RESTRICTED FUND	QUASI- ENDOWMENT FUND
NET ASSETS, JULY 1	5,307,872	1,934,166	61,668	22,835,332
REVENUE/TRANSFERS IN				
Tuition	9,000,000	0	0	0
Fees & other charges	3,750,000	680,000	0	0
State appropriation & gambling	7,959,305	0	0	0
General property taxes	45,000,000	0	0	0
Interest income	200,000	2,500	0	270,000
Gifts, grants & contracts	20,000	0	15,335,248	0
Other revenue	150,000	0	0	300,000
Sales & services of auxiliary enterprises	0	442,496	0	0
Nonmandatory transfers	0	0	0	0
Total Revenue/Transfers In	66,079,305	1,124,996	15,335,248	570,000
TOTAL RESOURCES AVAILABLE	71,387,177	3,059,162	15,396,916	23,405,332
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	24,484,535	542,202	1,212,046	0
Salaries, wages & benefits - part-time	5,849,775	128,127	75,492	0
Cost of sales	0	105,600	0	0
Travel & professional development	738,290	24,270	90,595	0
Operating	11,871,998	309,270	764,360	0
Student financial aid (institutional & federal)	1,025,000	0	12,696,900	0
Special projects	2,500,000	54,700	495,855	0
Operating reserve	1,425,553	0	0	0
Federal capital contribution repayment	0	0	0	0
Institutional contribution repayment	0	0	0	0
Mandatory transfers for principal/interest	0	0	0	0
Nonmandatory transfers	18,184,154	0	0	0
Total Expenditures/Transfers Out	66,079,305	1,164,169	15,335,248	0
Fund Balance, June 30, Before Reserves	5,307,872	1,894,994	61,668	23,405,332
Tabor Emergency Reserves	(1,436,855)	0	0	0
Designated for Capital Outlay	0	0	0	0
Other Designated	0	0	0	0
NET ASSETS, JUNE 30	3,871,017	1,894,994	61,668	23,405,332

**FY 2014-15 College Budget
ALL FUNDS**

	PLANT FUND	PRIMARY GOVERNMENT COMBINED	CONTINUING EDUCATION AUTHORITY	REPORTING ENTITY COMBINED
NET ASSETS, JULY 1	33,302,593	63,441,631	3,517,131	66,958,762
REVENUE/TRANSFERS IN				
Tuition	0	9,000,000	0	9,000,000
Fees & other charges	0	4,430,000	2,032,141	6,462,141
State appropriation & gambling	0	7,959,305	0	7,959,305
General property taxes	0	45,000,000	0	45,000,000
Interest income	0	472,500	0	472,500
Gifts, grants & contracts	0	15,355,248	0	15,355,248
Other revenue	0	450,000	0	450,000
Sales & services of auxiliary enterprises	0	442,496	0	442,496
Nonmandatory transfers	18,184,154	18,184,154	0	18,184,154
Total Revenue/Transfers In	18,184,154	101,293,703	2,032,141	103,325,844
TOTAL RESOURCES AVAILABLE	51,486,747	164,735,334	5,549,272	170,284,607
EXPENDITURES/TRANSFERS OUT				
Salaries, wages & benefits - full-time	0	26,238,783	754,000	26,992,783
Salaries, wages & benefits - part-time	0	6,053,394	890,950	6,944,344
Cost of sales	0	105,600	0	105,600
Travel & professional development	0	853,155	40,160	893,315
Operating	0	12,945,628	642,060	13,587,688
Student financial aid (institutional & federal)	0	13,721,900	0	13,721,900
Special projects	31,827,500	34,878,055	0	34,878,055
Operating reserve	0	1,425,553	0	1,425,553
Federal capital contribution repayment	0	0	0	0
Institutional contribution repayment	0	0	0	0
Mandatory transfers for principal/interest	0	0	0	0
Nonmandatory transfers	0	18,184,154	0	18,184,154
Total Expenditures/Transfers Out	31,827,500	114,406,222	2,327,170	116,733,392
Fund Balance, June 30, Before Reserves	19,659,247	50,329,113	3,222,102	53,551,215
Tabor Emergency Reserves	0	(1,436,855)	0	(1,436,855)
Designated for Capital Outlay	0	0	0	0
Other Designated	0	0	0	0
NET ASSETS, JUNE 30	19,659,247	48,892,258	3,222,102	52,114,360

2014-15 Operating Budget ALL FUNDS SUMMARY

Revenue



Expenditures

