

Budget Brief – Dixie State College

SUMMARY

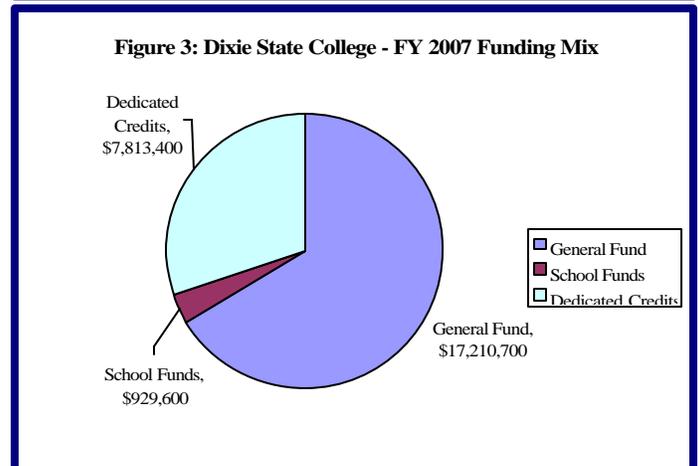
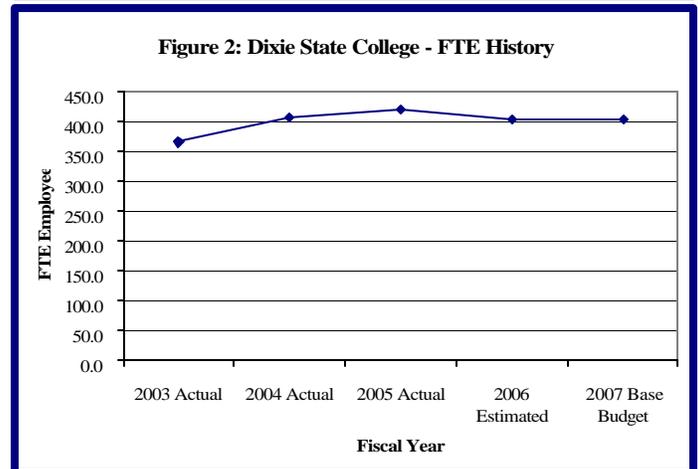
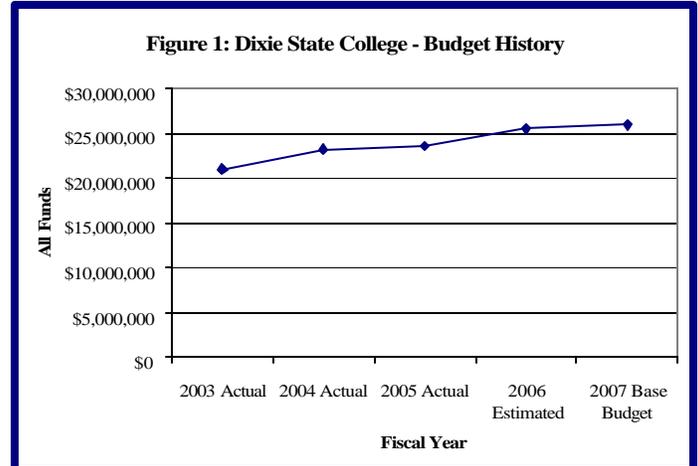
Dixie State College (DSC) is a state college comprised of two interdependent divisions. The lower division embraces and preserves the philosophy and mission of a comprehensive community college offering general and applied technology education. The upper division of the College offers a limited number of baccalaureate degrees. The FY 2005 enrollment at Dixie State College was 4,367 full-time equivalent (FTE) students.

ISSUES AND RECOMMENDATIONS

Base Budget: The total FY 2006 appropriated budget for Dixie State College was \$25,366,700, with \$17,209,100 from the General Fund and \$493,900 from Income Tax funds (including a one-time Income Tax fund reduction of \$350,500). Using the FY 2006 ongoing appropriation as the beginning point for the FY 2007 base budget, with changes in the level of dedicated credits for unallocated 1st tier tuition and 2nd tier tuition collected in the amount of \$149,700, the total adjusted amount becomes \$25,866,900.

Included in the FY 2006 appropriation to the State Board of Regents, to be distributed to the institutions, was funding for the Engineering Initiative, salary retention funds, and alternative fuels. The Analyst has distributed those appropriations to be reflected in the adjusted base budget. For Dixie State College, transfers from the State Board of Regents' line item included \$30,000 for the Engineering Initiative, \$55,200 for salary retention, and \$1,600 for alternative fuels. The funding for the Engineering Initiative and salary retention is from Income Tax funds; the funding for alternative fuels is from the General Fund. The FY 2007 base budget is \$25,953,700, with a total of \$17,210,700 from the General Fund and \$929,600 from Income Tax funds.

Student Success: The Analyst recommends funding in the amount of \$83,600 to increase the probability of students' success in their higher education experience. This funding would be used mainly for transitioning to more full-time faculty from adjunct faculty.



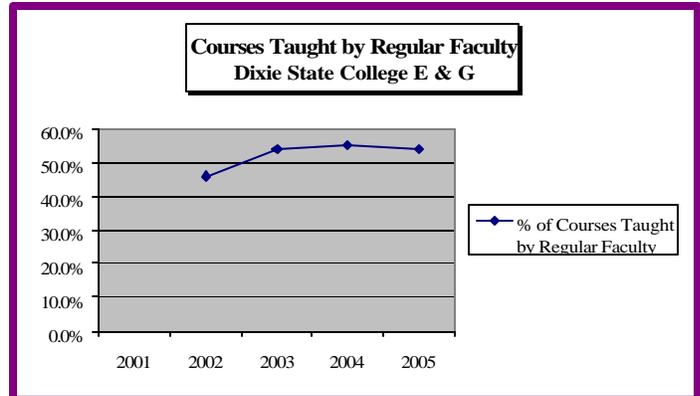
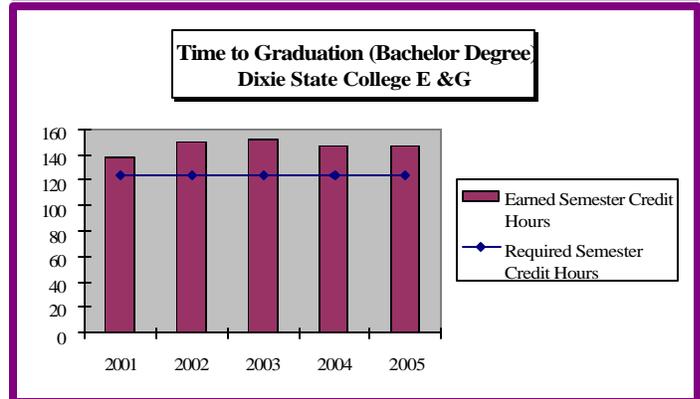
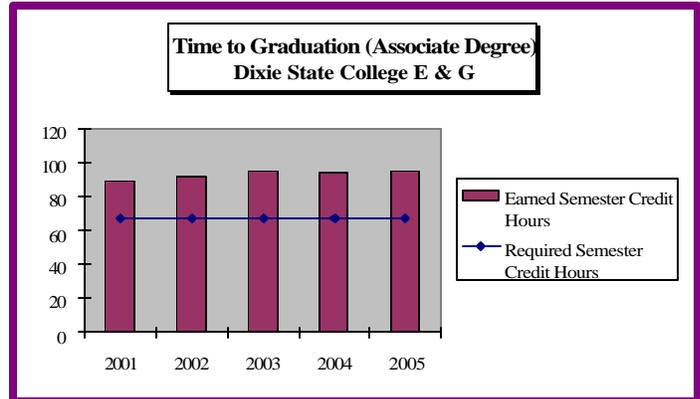
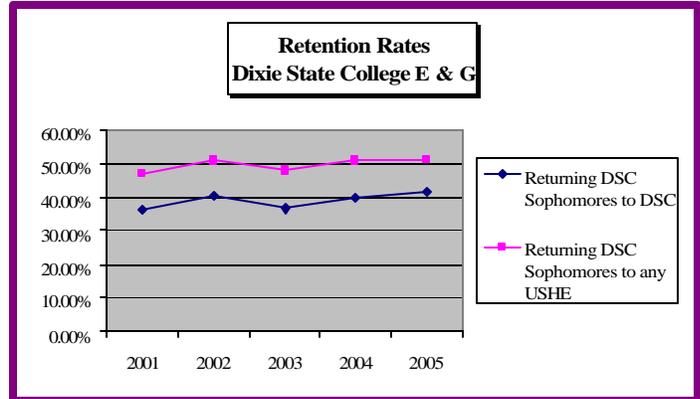
ACCOUNTABILITY DETAIL

Dixie State College’s performance indicators include the retention rate of students, the average time it takes for a student to graduate, and the percentage of courses taught by regular faculty.

The Retention Rate figure shows the percentage of freshmen students returning to continue their education. This figure is impacted by the high number of young people who leave school for service or military reasons.

The average number of earned semester hours for graduates with an Associate Degree at Dixie State College is 93. The minimum required number of hours is 68. For graduates with a Bachelor Degree, the average number of earned semester hours is 147, with 124 hours required for graduation.

The quality of a post-secondary education can be influenced by the number of courses taught by regular faculty vs. adjunct faculty. The percent of courses taught by regular faculty at Dixie State College has decreased over the past five years, as shown in the figure. Currently, just under 60 percent of the courses taught at Dixie State College are taught by regular faculty.



BUDGET DETAIL

Base Budget: The Legislative Fiscal Analyst recommends approval of Dixie State College's FY 2007 adjusted base budget in the amount of \$25,953,700, with \$17,210,700 from the General Fund, \$929,600 from Income Tax funds, and \$7,813,400 from Dedicated Credits.

Intent Language: In the past, there have been several items of legislative intent language included in the various appropriations acts regarding higher education issues. During the 2005 General Session, there was an effort to reduce the amount of intent language, especially those items that were repeated year after year. As a result, there was no intent language that affected higher education included in the appropriations acts for FY 2006.

LEGISLATIVE ACTION

The Analyst recommends that the Subcommittee adopt a base budget in the amount of \$25,953,700 for Dixie State College. The approved allocation is \$17,210,700 (General Fund) and \$929,600 (Income Tax funds).

The Analyst recommends that the Subcommittee develop a prioritization list of items for additional funding for FY 2007 and FY 2006 (Supplemental).

BUDGET DETAIL TABLE

| Dixie State College | | | | | | |
|----------------------------------|---------------------|-------------------------|------------------|---------------------|------------------|-------------------------|
| Sources of Finance | FY 2005 Actual | FY 2006 Appropriated | Changes | FY 2006 Revised | Changes | FY 2007* Base Budget |
| General Fund | 16,757,800 | 17,209,100 | 0 | 17,209,100 | 1,600 | 17,210,700 |
| Income Tax | 155,200 | 844,400 | 0 | 844,400 | 85,200 | 929,600 |
| Income Tax, One-time | 0 | (350,500) | 0 | (350,500) | 350,500 | 0 |
| Dedicated Credits Revenue | 7,284,182 | 7,663,700 | 149,700 | 7,813,400 | 0 | 7,813,400 |
| Transfers | 230,357 | 0 | 0 | 0 | 0 | 0 |
| Beginning Nonlapsing | 4,708,978 | 0 | 0 | 0 | 0 | 0 |
| Closing Nonlapsing | (5,543,258) | 0 | 0 | 0 | 0 | 0 |
| Total | \$23,593,259 | \$25,366,700 | \$149,700 | \$25,516,400 | \$437,300 | \$25,953,700 |
| Line Items | | | | | | |
| Education and General | 23,484,845 | 25,245,800 | 149,700 | 25,395,500 | 437,300 | 25,832,800 |
| Educationally Disadvantaged | 31,500 | 30,600 | 0 | 30,600 | 0 | 30,600 |
| Zion Park Amphitheater | 76,914 | 90,300 | 0 | 90,300 | 0 | 90,300 |
| Total | \$23,593,259 | \$25,366,700 | \$149,700 | \$25,516,400 | \$437,300 | \$25,953,700 |
| Categories of Expenditure | | | | | | |
| Personal Services | 17,710,671 | 17,587,100 | 2,072,900 | 19,660,000 | 55,200 | 19,715,200 |
| In-State Travel | 254,428 | 230,000 | (170,300) | 59,700 | 0 | 59,700 |
| Current Expense | 3,771,992 | 4,899,600 | 291,800 | 5,191,400 | 382,100 | 5,573,500 |
| Capital Outlay | 688,486 | 650,000 | (535,300) | 114,700 | 0 | 114,700 |
| Other Charges/Pass Thru | 1,167,682 | 2,000,000 | (1,509,400) | 490,600 | 0 | 490,600 |
| Total | \$23,593,259 | \$25,366,700 | \$149,700 | \$25,516,400 | \$437,300 | \$25,953,700 |
| Other Data | | | | | | |
| Budgeted FTE | 420.0 | 408.0 | (4.8) | 403.2 | 0.0 | 403.2 |
| Vehicles | 50 | 54 | (4) | 50 | 0 | 50 |

*Does not include amounts in excess of subcommittee's state fund allocation that may be recommended by the Fiscal Analyst.