

5.A.4

The institution budgets annually for educational resources.

Exhibit 5.A.4.1 — Institution-Wide Budget vs. Actual Sample 2025 (Instructional Supplies and Equipment Highlighted)

Southwest Technical College						
Budget vs Actual						
As of February 28, 2025						
	Original Budget	Adjustments	Current Budget	Actuals	B vs A	Percent
Beginning Fund Balance	7,877,497		7,877,497	7,877,497		
Revenues						
5100-Tuition and Fees	1,214,545	172,500	1,387,045	1,148,478	238,567	82.8%
5200-Federal Appr/Grants/Contracts	43,000	8,918	51,918	13,154	38,765	25.3%
5300-State Appropriations and Grants	10,908,400	-	10,908,400	8,306,783	2,601,617	76.2%
5400-Local Grants and Contracts	365,000	-	365,000	176,610	188,390	48.4%
5500-Gifts and Sponsorships	254,400	-	254,400	93,390	161,010	36.7%
5700-Auxiliary Services	351,000	-	351,000	236,410	114,590	67.4%
5800-Other Revenues	450,000	-	450,000	346,102	103,898	76.9%
TOTAL REVENUE	13,586,345	181,418	13,767,763	10,320,928	3,446,835	75.0%
Expenses						
6000-Salary and Wages	6,243,958	147,012	6,390,970	3,782,447	2,608,523	59.2%
6100-Employee Benefits	2,539,343	88,772	2,628,115	1,500,821	1,127,294	57.1%
Salary Savings	-	(291,399)	(291,399)			
7000-Instructional Supplies	623,230	99,200	722,430	435,311	287,119	60.3%
7100-Facilities	669,206	233,830	903,036	511,779	391,257	56.7%
7200-Current Expense	2,242,432	81,826	2,324,258	1,326,801	997,457	57.1%
7300-Scholarships and Waivers	306,000	75,000	381,000	313,710	67,290	82.3%
7500-Travel	124,902	26,424	151,326	79,613	71,713	52.6%
7700-Capital Outlay	1,206,392	37,410	1,243,802	346,340	897,462	27.8%
7800-Other	5,000	-	5,000	5,563	(563)	111.3%
TOTAL EXPENSES	13,960,463	498,075	14,458,538	8,302,386	6,156,152	57.4%
NET INCOME	(374,118)		(690,775)	2,018,541		
Ending Fund Balance			7,186,721	9,896,038		
NOTES						
1- For Reference, the year is 66.7% complete as of 2/28/25						
2- Expenses tend to lag (ie payroll for the last half of February will be run on 3/10/25)						
3- Budget Adjustment for Salary, Wages, and Benefits was for new positions approved by the Board during FY25						
4- Budget Adjustments for Facilities and Capital Outlay relates to construction projects approved by the Board during FY25						
5- Budget Adjustment for Instructional Supplies was for the Cengage contract						
6- Budget Adjustment for Scholarships is the addition of a Discretionary Scholarship						

Source: [Institution-Wide Budget vs. Actual 2025](#)

Exhibit 5.A.4.2 — Institution-Wide Profit & Loss Report (Equipment & Supplies Highlights)

11:56 AM

05/16/25

Accrual Basis

Southwest Technical College

Profit & Loss

July 2024 through June 2025

7200 · Current Expense		
7201 · Expenses paid for by students		186,148.29
7202 · Cost of Goods Sold - Spa		1,098.00
7204 · Equip. & Furnit less than \$5K		348,542.72
7205 · Computer Equipment		14,281.09
7206 · Testing Supplies/expenses		15,014.75
7210 · Equipment Maintenance		10,732.36
7215 · Advertising & Marketing		171,939.86
7218 · Gifts and Awards		67,173.36
7227 · CC fees & Finance/Bank Charges		31,913.49
7233 · Meetings/Luncheons/Receptions		70,247.30
7236 · Membership dues & Subscriptions		46,048.08
7239 · Office Supplies		44,125.65
7240 · Uniforms		9,730.07
7242 · Other office and general		1,154.28
7245 · Postage		3,840.40
7257 · Purch Services CF Employer Cont		284,148.00
7258 · Purchased Services		647,874.94
7262 · Services-Educational		3,609.00
7263 · Services-Software Lic. & Maint.		208,581.04
7267 · Lease Payments-equipment		5,781.15
7276 · Professional Development		44,371.69
Total 7200 · Current Expense		2,216,355.52
7300 · Scholarships and Waivers		
7303 · Scholarship Expense		326,965.84
7320 · Pell Payments to students		639,465.00
Total 7300 · Scholarships and Waivers		966,430.84
7500 · Travel		
7285 · Travel		95,663.47
Total 7500 · Travel		95,663.47
7700 · Capital Outlay		
7710 · Land		103,356.00
7740 · Equipment		339,334.68
7750 · Motor Vehicles		30,100.40
7760 · Computer Equipment		2,953.00
Total 7700 · Capital Outlay		475,744.08

7000 · INSTRUCTIONAL SUPPLIES		
6800 · Culinary-Food -teaching		89,779.78
6805 · Culinary-Non Food		656.87
6810 · Culinary Food-other		85.92
7160 · CDL Vehicle fuel - diesel/gas		25,644.53
7203 · Instructional Supplies		446,631.45
7000 · INSTRUCTIONAL SUPPLIES - Other		0.00
Total 7000 · INSTRUCTIONAL SUPPLIES		562,798.55

Net Ordinary Income		1,994,307.29
Other Income/Expense		
Other Income		
5890 · Miscellaneous Income		18,878.24
Total Other Income		18,878.24
Net Other Income		18,878.24
Net Income		2,013,185.53

Source: [FY25 P&L](#). Additional P&L reports are available [here](#).

Exhibit 5.A.4.3 — 2026 Budget Proposal by Functional (Educational Resources Highlighted)**Southwest Technical College**

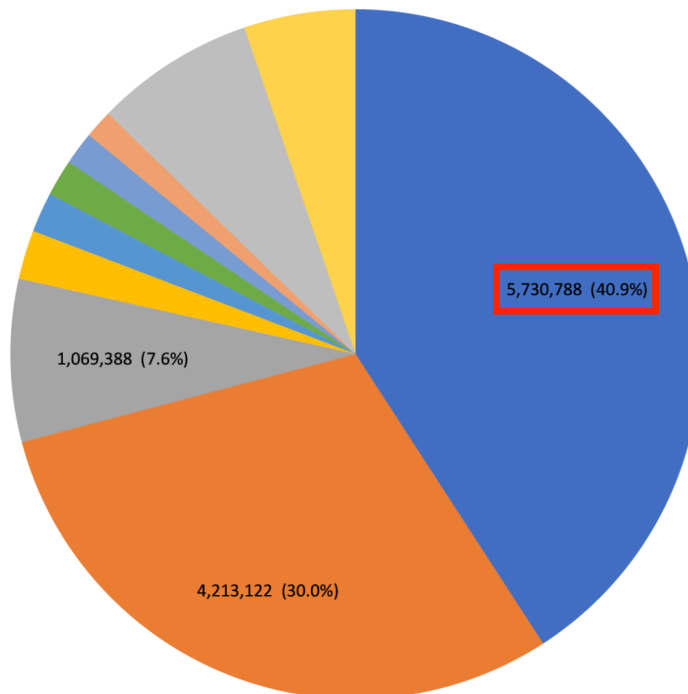
Proposed Budget, by Functional Classification

For the Fiscal Year ending June 30, 2026

Functional Classification	Personnel	Expenses	Total	Notes
Instruction	4,102,578	1,628,210	5,730,788	Faculty, Adjunct faculty, instructional supplies, etc.
Institutional Support	2,539,679	1,673,443	4,213,122	Executive team, Finance, HR, IT, Data, Marketing
O&M Plant	579,578	489,810	1,069,388	Facilities, O&M, Construction, remodels
Auxiliary	-	322,000	322,000	Bookstore, Cafe
Public Service	187,298	75,389	262,687	Business and Innovation Center
Custom Fit	240,327	-	240,327	Custom Fit
Foundation	-	218,225	218,225	Foundation
Scholarships	-	187,150	187,150	Scholarships
Student Services-Other	950,467	100,813	1,051,280	Student Support Services, Recruiting
Academic Support-Other	654,640	78,595	733,235	Directors of Academic Programs
TOTALS	9,254,568	4,773,635	14,028,203	

Expenses by Functional Classification

- Instruction
- Institutional Support
- O&M Plant
- Auxiliary
- Public Service
- Custom Fit
- Foundation
- Scholarships
- Student Services-Other
- Academic Support-Other

Source: [Proposed Budget by Functional Classification](#)

STANDARD 5—LEARNING RESOURCES (EXHIBITS)

Exhibit 5.A.4.4 — USHE Form B-4 Operating Budget Request FY26 (Equipment Requests)

Form B-4: Technical College Equipment Form				Institution:	Southwest Tech College
FY2026 Operating Budget Request				Prepared by:	Clarissa Crosby
				Due Date:	August 14, 2024
				Submission Date:	August 13, 2024
Institution Budget Priorities					
Please list your institution's Equipment budget needs for FY2026 including title and amount.					
Equipment Descriptive Title					Amount Requested
Welding Forklift: New one at main campus, current one to Kanab campus					\$35,000
Welding Replacement welders.					\$32,500
Automation Technology Mechanical Drives trainer					\$6,700
Automation Technology AC/DC Trainer					\$5,400
Automation Technology Compact PIC trainer					\$26,000
Automation Technology Pneumatics Trainer					\$9,600
Automation Technology Hydraulics Trainer					\$8,700
Welding Fume extraction arms					\$4,700
Automotive - ATech Power Window Trainer - Designed to teach automotive power window operation and fault testing.					\$11,000
Automotive - Diagnostic Scan-Tool (Small midrange capable scan-tool for student use.)					\$2,500
CDL - Diagnostic Scan-Tools for use on our semi truck fleet to help maintain proper service on semi trucks.					\$8,000
Esthetician Equipment, Supplies and Furnishings					\$40,000
Culinary Demo Lab Media Equipment (Record and display)					\$4,000
Culinary Rational Combi Oven					\$20,000
Updated Computer Labs (2) new computers, monitors, and peripherals					\$62,000
Three new large printer/copier/scanners for shared spaces to replace the current ones					\$36,000
Computer 4 year rotation					\$90,000
Custom Fit/Short Term Training - Mannequin for trauma training courses and other public service training. Kaden is working with Adam to					\$16,000
Facilities - New Fleet car. We are starting to have several days a month when all the fleet cars taken.					\$35,000
Firefighter - used Engine/Wildland Engine					\$75,000
EMT - High-fidelity mannequin that stays in the ambulance (Sim man					\$70,000
Welding, Kanab - later courses-Hand tools, consumables storage,					\$2,700
Nursing - VR Headsets With UBSim software					\$10,000
Pharmacy Tech - Capsule Filler					\$5,000
Pharmacy Tech - Compounding Mixer					\$19,000
Pharmacy Tech - Ointment Mill with Sealer					\$8,000
Automotive - Power Wiper/Washer - This allows the instructor to easily create faults that the students have to diagnosis, this is a common area students fail to understand the operation and testing procedures.					\$9,000
Automotive - Power Door Lock Trainer - (This allows the instructor to easily create faults that the students have to diagnose)					\$9,000
Automotive - Power Seat Trainer - (This allows the instructor to easily create faults that the students have to diagnose, this is a common area students fail to understand the operation and testing procedures.)					\$11,000
Ongoing funds					(\$508,000)
Total Additional requested					\$163,800

Source: [USHE B-4 Form – Operating Budget Request](#). Additional equipment requests on B-4 Forms are available [here](#).

Exhibit 5.A.4.5 — USHE Form A-1 Operating Revenues & Expenditures Report FY24
(Equipment Highlights)

Utah System of Higher Education				
FORM A-1: OPERATING REVENUES & EXPENDITURES				
Institution		Southwest Technical College		
Institution Total				
NO DATA ENTRY REQUIRED ON THIS PAGE				Public
		Instruction	Research	Service
A. Expenditures & Transfers Out				
FTE				
1.	Regular Faculty	30.2	0.0	0.0
2.	Adjunct / Wage Rated Faculty	10.4	0.0	0.0
3.	Teaching Assistants	0.0	0.0	0.0
4.	Executives	0.0	0.0	0.0
5.	Staff	3.2	0.0	1.2
6.	Total FTE (lines 1 to 5)	43.8	0.0	1.2
Expenditures				
7.	Regular Faculty	1,810,749	0	0
8.	Adjunct / Wage Rated Faculty	511,805	0	0
9.	Teaching Assistants	0	0	0
10.	Executives	0	0	0
11.	Staff	142,758	0	81,708
12.	Wage Payroll	16,871	0	162
13.	Total Salaries and Wages (lines 7 to 12)	2,482,183	0	81,870
14.	Employee Benefits	943,595	0	39,693
15.	Total Personal Services (lines 13 & 14)	3,425,778	0	121,563
16.	Travel	32,613	0	0
17.	Current Expense	585,425	0	500
18.	Fuel and Power	0	0	0
19.	Equipment	377,165	0	144
20.	Total Non-Personal Svcs. (lines 16 to 19)	995,203	0	644
21.	Total Expenditures (line 15 + line 20)	4,420,981	0	122,207
22.	Transfers To Other Funds	0	0	0
23.	Total Expenditures & Transfers	\$4,420,981	\$0	\$122,207

Source: [USHE A1 Form – Operating Revenues & Expenditures FY24](#)

Exhibit 5.A.4.6 — Sample Program Budget vs Actual (Practical Nursing) with Educational Supplies & Equipment Highlighted

10 - Education & General Fund				
	FY 2025			
FUND 10	Budget	YTD Actual	(Over) Under	%
7175 · Telephone/Computer equip.		-		
7120-6 · Custodial Supplies	-	-		
7100 · Total Facilities		-	-	
7203 · Instructional Supplies		63.85		
7203 · Instructional Supplies	3,000.00	63.85	3,000.00	2.1%
7204 · Equip. & Furnit less than \$5K		18,906.21		
7210 · Equipment Maintenance		358.53		
7215 · Advertising & Marketing		3,112.89		
7215 · Advertising & Marketing - Other		-		
7218 · Gifts and Awards		342.35		
7227 · CC fees & Finance/Bank Charges		-		
7233 · Meetings/Luncheons/Receptions		354.36		
7236 · Membership dues & Subscriptions		3,993.60		
7258 · Purchased Services	-	-		
7242 · Other office and general		92.14		
7239 · Office Supplies		897.06		
7245 · Postage		27.60		
7263 · Services-Software Lic. & Maint.	-	258.66		
7276 · Professional Development		1,244.10		
7285 · Travel	1,600.00	2,313.79		144.6%
7200 · Total General & Administrative	45,000.00	31,901.29	13,098.71	70.9%
7740 · Equipment	22,500.00	-	22,500.00	0.0%
TOTALS	72,100.00	31,965.14	40,134.86	44.3%
		31,965.14		
		(0.00)		32,028.99
				72,100.00
Tuition & Fees \$40000				0.44
21- Course & Program Fees				
	FY 2025			
	Budget	YTD Actual	(Over) Under	%
7175 · Telephone/Computer equip.		-		
7100 · Total Facilities		-	-	0.0%
7203 · Instructional Supplies		33,869.90		
7203 · Instructional Supplies	40,000.00	33,869.90	6,130.10	84.7%

Source: Additional budget samples are available [here](#). All budgets are available on the [Employee Hub](#).

Exhibit 5.A.4.7 — Purchasing Policy (Emergency Procurement Highlights)



Finance: Purchasing

Effective Date: 9/7/2023

Board Approval: 9/7/2023

3.5. Emergency Procurement: A Procurement conducted due to circumstances that threaten public health, welfare, safety, property, or other harm, including presenting a risk of causing financial harm to the College or significantly disrupting College

operations, or circumstances where timeliness, litigation deadlines or other factors necessitate waiver of provisions of the standard Procurement process.

4.4.3. Exceptions to Procurement Requirements: Institutions may award a Contract for a Procurement item without using a standard Procurement process under the following circumstances. (See Utah Board of Higher Education Policy R571-8.)

4.4.3.6. Emergency purchases as approved by the Vice President of Finance and Operations or the College President.

Source: [Purchasing Policy](#)

Exhibit 5.A.4.8 — Purchasing Exception Form (Emergency Procurement)**Southwest Tech EXCEPTION REQUEST FORM**

ALL EXCEPTION REQUESTS OVER \$5,000, MUST BE PRE-APPROVED BY THE FINANCE DEPARTMENT.

- An exception to the standard procurement process is appropriate if the Southwest Tech Finance Department agrees that:
 - (a) there is only one source for the procurement item; (b) compatibility/transitional costs (c) the procurement item is needed for trial use or testing to determine whether the item/service will benefit the department; (d) An Emergency Procurement was necessary as defined in the Southwest Tech Purchasing Policy.

Part 2: Please fill out the section that best describes your Exception Request

There is only one source for the product/service/equipment	Complete section A
This type of transaction includes compatibility/transitional costs from existing equipment, technology, software, accessories, replacement parts, or service	Complete section B
A procurement item is needed for trial use or testing to determine whether the procurement item will benefit the business unit.	Complete section C
Emergency Procurement	Complete section D

Section D: EMERGENCY PROCUREMENT

1.	What caused the request or an Emergency Procurement
2.	Location of the incident?
3.	Date of Incident

Source: [Purchasing Exception Form](#)