



North Idaho College

**Dormitory Housing Commission Annual Meeting
May 20, 2026 at 1:00 p.m.
Driftwood Bay Room,
Edminster Student Union Building
North Idaho College**

AGENDA:

CALL TO ORDER

Commissioner Mic Armon

Verification of Quorum

Introductions

Action Item: Review/Approval of Minutes from April 16, 2025

Action Item: Review/Approval of Minutes from January 14, 2026

NEW BUSINESS:

Tab 1:

Action Item: FY27 Budget Proposal, Dorm Housing
Commission Operations

Steve McGroarty

GOOD OF THE ORDER/PUBLIC COMMENT

ADJOURN



North Idaho College

Dormitory Housing Commission Annual Meeting Minutes

April 16, 2025 at 2:00 p.m.

Edminster Student Union Building, Driftwood Bay Room

Call to Order and Verification of Quorum

Commissioner Armon called the meeting to order at 2:01 p.m. and verified that a quorum was present.

Attendance:

Commissioner Present in person: Commissioner Armon
Commissioner Present in person: Commissioner Thomas
DHC Secretary Present in person: Sarah Garcia

Action Item: Review/Approval of Minutes:

The minutes from the April 17, 2024 meeting were reviewed.

Commissioner Thomas made a motion to approve the minutes of April 17, 2024, as presented; Commissioner Armon seconded the motion; Motion passed unanimously.

NEW BUSINESS:

Action Item: Tab 1: FY2026 Annual Budget Proposal, Dormitory Housing Commission Operations

Steve McGroarty

DHC Business Manager McGroarty presented discussion items for FY2026. They include:

- Operational Areas and Funding Sources
- Forecast versus Budget
- Enrollment
- Student Service Fee
- Budget Highlights

- Cost of Residency Pricing
- Unit Operating Statements
- Debt-Service Summary
- Fund Balance History
- Facility Maintenance
- Time for Questions and Discussion

Operational Areas include:

- Cardinal Bookstore
- NIC Dining Services
- Financial Services
- Residence Hall
- Student Union Operations
- Student Wellness & Recreation Center (SWRC)

Funding Sources include:

- Sales and Rentals of Goods, Services and Facilities
- Student Fees
 - Full semester rate is \$180 for a student enrolled in 12 credits.
 - Fee paying students enrolled in less than 12 credits – prorated portion of \$15 per credit.
 - All funding helps support operations, facility maintenance and debt-service.

FY2025 Forecast to FY2025 Budget shows the following:

- Positive variance in Revenue pertains to an increase in Residence Hall Rental, Interest Income and Catering. NIC Campus Dining served 2,660 student athlete meals totaling \$91,924 over three non-semester periods.
- Positive variance in student fees pertains to a full-time equivalency enrollment increase of \$44,565 and 6.47%.
- Increase in Cost of Goods sold of \$63,814 is a reflection of an increase in overall Campus Dining Sales.
- Increase in Operational Expenses of \$111,361 is a reflection of Campus Dining opening expenses of \$25,087 and \$73,000 for our share of the Market Cabinet, Countertop and Stainless-Steel Wall project.
- Net Income Forecast is greater than the budget by \$56,961 for a 45.00% positive variance.

October 15, 2024 and March 15, 2025 Enrollment Census

- Fall 2024 compared to Fall 2023 FTE increased 313 and 13.48%.
- Spring 2025 compared to Spring 2024 FTE enrollment increased 242 and 11.09%.

Our FY2025 enrollment is at its highest since Fall 2021 and Spring 2022.

Commissioner Armon asked what is attributing to the increase in enrollment?

DHC Business Manager McGroarty shared about the concerted effort in recruiting.

Dean Alex Harris shared that as we are now well removed from the pandemic slow down, recruiting efforts and the improvement in our political environment have helped to increase enrollment.

Student Service Fee illustration captures how enrollment impacts our Student Fee Revenue.

- \$828,555 in Student Fees were collected in FY2022 compared to \$733,425 in FY2025 for a decrease of \$95,130 and 11.4%.
- FY2025 shows an increase over FY2024 in the amount of \$44,565 and 6.47%.

FY2026 Budget Highlights include:

- 3% increase in Enrollment and Student Fee income compared to FY2025 Forecast.
- 5% annual increase recommended by the Idaho Legislature and the Governor's office for salary and wages for 10 benefit eligible employees.
- We are in Year 2 of our Bookstore and Campus Dining partnerships.
- North Idaho College Athletics impact.

FY2025 Cost of Residency Pricing

- Proposing a \$50 increase for Double bed rooms and a \$100 increase for Single bed rooms.
 - Single - \$3,450 to \$3,550 (less than 10% of total beds)
 - Double - \$2,250 to \$2,300
- Offering three flex meal plans each semester at \$1,650, \$1,900 and \$2,150.
 - Single room with meal plan
 - Per semester (17-week period) - ranges from \$5,200 to \$5,700
 - Academic year (fall and spring semesters) ranges from \$10,400 to \$11,400
 - Monthly cost is between \$1,329 and \$1,457
 - Double room with meal plan
 - Per semester (17-week period) - ranges \$3,950 to \$4,450
 - Academic year (fall and spring semesters) ranges from \$7,900 to \$8,900
 - Monthly cost is between \$1,010 and \$1,137

What is the percentage of student residents on financial aid? 80% are on financial aid.

As an example:

- \$7,395 (Annual Pell Grants)
- \$5,500 to \$10,500 (Other loans)
- Total is about \$12,895 to \$17,895 (not including scholarships)
- A resident student pays \$141.50 per semester credit. If a resident student is taking 12 credits a semester, their tuition cost is \$1,698 for the semester.

Tuition and Fees generally come first in the treatment of aid, followed by course fees, Bookstore and the Residence Hall.

As a pricing comparison point, how much is this per month?

- Single bed room is \$907 per month.
- Double bed room is \$588 per month.
- Summer occupancy pricing depends on room type and number of nights ranging from \$25 to \$34.

Comparison of our regional higher-ed partners and apartments in the Coeur d' Alene area. We are comparing our 2025-2026 rates with Lewis-Clark State College's 2025-2026 and the University of Idaho's 2024-2025 rates.

- NIC is higher than LCSC but equal or lower than U of I.
- Apartments.com average rents in Coeur d' Alene as of April 13, 2025, ranges from \$1,153 for a studio apartment to \$1,953 for a 3-bedroom apartment.

Operating Units – There are three major impact areas associated with our Contracted Services.
Cardinal Bookstore - Textbook Brokers

- Began operations July 1, 2024
- Retained previous Store Manager and Assistant
- Operates with a hybrid model where most course materials are purchased online
- Inclusive Access Course Delivery Materials Program
 - Benefits include:
 - Students receive access to materials by the first day of class
 - Students are automatically billed to their student account upon registration
 - Lower cost than traditional textbooks
 - Program was piloted in the Spring 2025 semester with McGraw Hill
 - 32 course sections and 669 students
 - Zero students opted-out
 - Increasing interest by faculty

- Financial Arrangement is commission based so Textbook Brokers pays NIC a percentage of commissionable sales.
 - 8% Physical, 6% Digital and 10% General Merchandise – up to \$749,999
 - 10% Physical, 7.5% Digital and 12% General Merchandise – up to \$750,000
 - Follett was 13.5% Net Revenue and 7% Digital up to \$2,000,000
- Commissionable Sales increase of 39% from July through March compared to last year.

NIC Campus Dining - Aladdin Campus Dining

- Began operations July 1, 2024
- Retained previous Chef/Manager and the majority of full-time employees
- Financial arrangement is Cost-Plus with Aladdin charging a 5% management fee to all costs.
- Serving style is a hybrid of Flex (dollar for dollar declining balance for weekday breakfast and lunch) and All You Care to Eat (evenings and weekends).
 - Due to student athlete's appetites, we have struggled with amount of food to prepare.
 - Planning to offer Flex only model next year to help control costs with made to order options.
- Increase in sales by 32% and favorable customer reviews.
- Opening Costs were capped at \$25,087 with Aladdin covering expenses over that.
- State of Idaho Division of Public Works (DPW) is partially funding countertops and cabinets in the Market. We chose to self-fund remainder of project which includes a stainless-steel grill wall for \$72,903.
- While food quality and employee safety remain primary, we are continuing to expand operational efficiency to help control costs.

North Idaho College Athletic Affiliation –

- 152 scholarship student athletes impacted our Cardinal Bookstore, NIC Campus Dining and Residence Hall operations.
 - Through March 2025, student athletes comprised \$41,800 in Bookstore sales.
 - Each student athlete received a \$2,000 semester meal plan regardless of their residence choice.
 - Non-Resident Hall student athletes represent 83 additional meal plans over Fall and Spring semesters totaling \$166,000.
- The Fiscal Year 2026 funding model will change as the college plans to pay two-thirds of the academic year Room and Board for a total of \$5,963.

DHC Business Manager McGroarty thanked Residence Hall Manager Czirr and Dean Alex Harris for their Residence Life Leadership.

Residence Hall Operating Statement –

- We're forecasting a 96% average occupancy for our Fall and Spring semesters.
- Student athletes buoyed our occupancy
 - 120 student athletes occupied 62% of the total occupancy in the Fall of 2024.
 - 108 student athletes occupied 58% of the total occupancy in the Spring of 2025.
 - Compared to 90 student athletes in Fall of 2023 and 67 student athletes in Spring of 2024 resulting in a 45% increase.
- 202 occupied beds represent our break-even threshold for FY2026.
- We are currently at 62 deposits through April 7, 2025, compared to 45 on April 15, 2024.
- This summer represents the fourth year of providing housing for our summer students as well as summer residents from other educational programs and continues to provide additional income.
- College leadership has discussed additional housing options but they are currently on hold as we navigate our current position.
- PPP Partnership is a Public-Private-Partnership where institutions lease land to a for-profit development company then invests their own equity to fund the development.

DHC Business Manager McGroarty thanked Coordinator Jayson Ulrich for his SWRC and Recreational Sports Leadership.

Student Wellness & Recreation Center –

- Income derived from a combination of Student Fees, Memberships, Programming and Facility and Equipment Rentals.
- Student Service Fee income is \$87 of the \$180 Student Fee total and represents a 3% enrollment increase from the Fiscal Year 2025 forecast.
- Fiscal Year 2026 expenses include a \$60,000 Stair-Stepper replacement which is the first major equipment purchase since August of 2017.
- Potential future Income Strategies
 - Increased student enrollment and related student fee income.
 - Base Year FTE Projection is 6,500 FTE versus 4,075 for a difference of 2,303.
 - Base Year Student Fee Projection of \$565,500 versus \$354,525 for a difference of \$210,975.
 - Summer Self-programming
 - Facility Rentals
 - Membership marketing of campus populations
 - NIC Athletic partnerships

Student Service Fee Fund -

- Student Service Fee income is \$93 of the \$180 Student Fee total and represents a 3% enrollment increase from the Fiscal Year 2025 forecast.
- Fiscal Year 2026 expenses represent an increase to Student Union Operations Wages from the Fiscal Year 2025 forecast.

Debt-Service Summary –

- Reflects outstanding principal and interest for the Series 2016 Student Wellness and Recreation Revenue Bond.
 - Principal Balance Due - \$7,205,000
 - Total Outstanding Balance Due - \$10,495,304
- Optional redemption date of the Series 2016 Par Call-Date is November 1, 2025.

Fund Balance History –

- Fiscal Year 2024 (most recent audited year) – Fund Balance amount of \$4.96 million
- Fiscal Year 2025 – Fund Balance amount of \$5.14 million
- Fiscal Year 2026 – Fund Balance amount of \$5.27 million
- Fund Balance increases over the following periods
 - Fiscal Year 2026 to Fiscal Year 2025 - \$127,142
 - Fiscal Year 2026 to Fiscal Year 2024 - \$310,685
 - Fiscal Year 2026 to Fiscal Year 2023 - \$558,338
 - Fiscal Year 2026 to Fiscal Year 2022 - \$939,797

Facility Maintenance –

- Idaho Division of Public Works (DPW) Funded Projects
 - Projects are managed by our Facilities department along with a third-party contractor.
 - Student Union Building funding - \$809,407
 - Projects include replacement of Roof Top HVAC Units and repair of Roof Drains. Replacement of the Emergency Backup Power Generator, Kitchen Flooring and the sealing of Floor Sinks. Repairs to Cabinet and Counter Laminate and the creation of Outdoor Learning Space.
 - Residence Hall funding - \$698,406
 - Projects include replacement of HVAC Units and Roof, repair of Roof Dormers, Gutter and Flashing and Exterior Brick Sealing and Caulking.
 - Total DPW Funding - \$1,507,813

- DHC Operations Funded Projects
 - Student Union Building
 - Fiscal Year 2025 – The Market Cabinets, Countertops, Grill Wall and Entryway Flooring Replacement
 - Fiscal Year 2026 – Entryway Window Flashing
 - Residence Hall
 - Fiscal Year 2025 – Flooring Replacement of the Entryway and Suite Bathrooms, Water Softener System and Floor Care including Hardscape and Carpet.
 - Fiscal Year 2026 – Floor Care including Hardscape and Carpet and Blinds Replacement.
 - Fiscal Year 2027 – Floor Care including Hardscape and Carpet, Blinds and Window Replacement with the Suites receiving Carpet Replacement and Paint.

Commissioner Thomas made a motion to approve the FY2026 Budget; Commissioner Armon seconded the motion; Motion passed unanimously.

GOOD OF THE ORDER/PUBLIC COMMENT:

There were no comments.

Action Item: Adjournment

Commissioner Thomas moved to adjourn the meeting; Commissioner Armon seconded the motion; Motion passed unanimously. Meeting was adjourned at 2:53 p.m.



North Idaho College

Dormitory Housing Commission Meeting Minutes

January 14, 2026 at 2:00 p.m.

Meyer Health and Sciences Building, Conference Room #169

Call to Order and Verification of Quorum

Commissioner Armon called the meeting to order at 2:01 p.m. and verified that a quorum was present.

Attendance:

Commissioner Present in person: Commissioner Armon
Commissioner Present in person: Commissioner Thomas
DHC Secretary Present in person: Sarah Garcia

NEW BUSINESS:

Action Item: Report/Discussion Additional Student Housing

DHC Secretary Garcia shared that we had previously discussed creating additional options for student housing on campus. The residence hall has been full for a couple of years now. We know that housing is expensive in town and we feel there is a demand for additional housing for the students.

When the original building was built, it was built with the idea for adding a second wing. We have the drawings for that but we are unsure if another wing for a traditional style dorm is what we need in this community college. The only way to really know is to do a feasibility study.

DHC Secretary Garcia shared information about the college owning Military Drive properties and the plan to create some housing there. It could be family housing, for someone other than the 18-year-old version of a student, without DHC money, that would allow someone that is from out of the area to live there for a year or two as temporary housing for that purpose.

The ask is that we don't currently have funds in the budget to do this and we would want your permission and direction. Are you comfortable with us spending some money and putting out a feasibility study to figure out what kind of housing we need, how much of it there is, what would occupancy rates be like, what would it cost to build it and how much could we charge for it to try to figure out the financing?

Commissioner Armon asked what our timeframe is?

DHC Secretary Garcia shared that she feels it would make sense to launch the study this spring.

Dean Harris shared that we have been full with waiting lists and once we get to about 20, people feel like there's no use in calling North Idaho College. There are too many people on there. Now that we are requiring all of our student athletes to live in the residence hall, we are guaranteed around 140 to 150 out of 200. With the housing costs, we constantly get requests for more so I do not see issues being able to fill that.

DHC Secretary Garcia shared that she and Dean Harris had talked about what if the first floor had doors that exited to the outside of the building rather than into the interior hallway. There may be a call for that.

Commissioner Armon asked if we could have a security problem?

Dean Harris shared not when done the right way and has researched other options at other institutions. You would have to have different rules in different areas but you still have electronic access.

DHC Secretary Garcia shared that part of a feasibility study is about what's out there, what are people doing and what works. We also have our Workforce Training students that we currently don't allow them in the dorm. Is there a possibility through one of these mechanisms that if someone was coming for an apprenticeship that's an 8-to-12-week training program and they need a place to stay, maybe it's not super convenient but it's contained within the ecosystem concept or even the POST, the police officer standard training, if there was an opportunity for them to live on campus, could we get people potentially from Lewiston or Shoshone and could that bolster the program?

Dean Harris shared that he and DHC Business Manager McGroarty talked about if we were building a new wing, we would have the opportunity to make it secure from the rest so we could host multiple camps during the summer. About three years ago we started talking about housing for summer students. We are somewhere around 30. With the possibility of those being sectioned off, instead of just one camp, you could have a whole wing. With a simple access control, you could change that. It's an idea that would help revenue.

Commissioner Armon asked what our bonding capacity is?

DHC Secretary Garcia shared that she had a conversation with Eric Heringer yesterday. The capacity is going to depend on revenue. Part of the feasibility study is if we can charge enough to cover the cost to pay the bond. Right now we are a Baa1. We got downgraded because of the troubles. He said it's probably about 10 or 15 basis point difference in the borrowing rates at this point. We would need projected revenues and operational costs for five to ten years in order to get it out on the market.

On that discussion topic, we were contacted by people through the State Board of Education about the DHC. They were asking if it would be possible to shut the DHCs down. How much do they cost? We are the only institution that currently has outstanding debt under the DHC model. There is a possibility that they may say no more issuance of debt under this mechanism. Eric Heringer shared he was also called and felt it would be a pretty bad idea to dissolve the DHCs when one of them still has outstanding debt. He said that the mechanism that's being used now is appropriation COPs. It is a very similar type of deal but you use appropriated funds to do it. It would take some of the sting out of the requirements. Some of the BOC covenants we have on our current debt are pretty significant as far as the revenue ratios we have to have and the reserves, the coverage ratios. We can't reduce the bond fee we charge until two years has passed with this much coverage. It does create some challenges from a management standpoint.

DHC Secretary Garcia shared that she asked Mr. Heringer if something like that happened, could we refinance the student recreation center bonds as COPs. We originally issued bonds for \$7.8 million. We've only paid \$600,000 of that in principal because the first five years were interest only. It depends on the level of equity. You are leasing the stuff through financing so you have to be able to show you don't have a compulsion to re-up the lease annually and if you have too much equity in the facility, then there's a compulsion.

Commissioner Armon asked if that would be a debt of the college?

DHC Secretary Garcia confirmed that yes, it would be a debt of the college. This is a new law that came into effect as a result of the college buying the mill site. Is this a lease or not a lease? Since 2014 this has changed so you can do an annual appropriation lease but you have to prove that you don't have compulsion to continue to fulfill the obligation.

Commissioner Armon asked to confirm that it is not a long-term guarantee?

DHC Secretary Garcia shared that no, but Eric shared that he has done 10 projects under the appropriation lease style and wanted to share this information as another financing option.

Commissioner Armon asked what is our DHC Fund Balance right now?

DHC Business Manager McGroarty shared 5.3.

Commissioner Armon shared that realistically, we could pay down a huge amount of the debt.

Commissioner Thomas agreed.

DHC Secretary Garcia shared that we could potentially refinance the difference through a bank or something and then it's not public financing that we would have to take it to the general public.

Commissioner Armon asked what is our request as far as an amount?

DHC Secretary Garcia asked if the DHC would be willing to agree up to \$75,000? DHC Secretary Garcia does not think it is going to cost that much. We did one for the library that was \$65,000. We'll do an RFP for it and try to see what qualifications we can find. I do not want to spend that much but I don't know what is a realistic number.

Commissioner Armon mentioned the last one we did was around \$50,000 so \$75,000 sounds reasonable.

Commissioner Thomas agreed.

DHC Secretary Garcia asked if the DHC Commissioners would give us a little flexibility outside that if it came in or would you like me to check in?

Commissioner Armon stated why don't you check in. Let's do up to the 75.

DHC Secretary Garcia confirmed up to 75 and if it comes in higher, then I'll connect back in with you?

Commissioner Armon stated yes.

Commissioner Thomas stated yes.

DHC Secretary Garcia shared that the other thing she would like to highlight is from a campus standpoint. We are talking about a lot of future visions for the college campus in general and one of the ideas that's been floated in the past and is coming back to the surface is the idea of some kind of event center on campus. There is interest in the community to fund the event center. The ideas that are floating around are about a 5,000-seat event center. In order to have

an event center, they need a parking deck. Parking decks are something that could fall under a DHC. DHC Secretary Garcia talked to Eric about that yesterday and he shared that parking decks are tough because you can pull the numbers and they look great but then the reality doesn't come in and it really puts you in a difficult situation. I wanted to make you aware of it until we had something more substantial going from an actual plan and agreement and share that the DHC was talked about as a possible mechanism for that.

Commissioner Armon shared that he thinks it makes sense personally as a joint project because it's not being solely used by students helping to justify it.

DHC Secretary Garcia shared that there's something with the tax-exempt bonds where a certain percent can be public versus private use and whether they're still tax exempt or not. The housing that we've talked about that those can even be public-private partnerships where the public piece is us or the DHC and then work with developers. Those are some things that are on the horizon but before we even go down that road, it's important to figure out the feasibility of it, what it would look like and get some numbers going.

Commissioner Armon asked if we anticipate the DHC being discussed in this current legislative session?

DHC Secretary Garcia shared that they asked about it this fall and when she talked to Eric yesterday, it was the very first thing he brought up.

Commissioner Armon asked what the call provisions are?

DHC Secretary Garcia shared that we have passed the five years so it is callable but the challenge is if we can't reissue debt and between the rating downgrade and the interest rates being so high, it just hasn't been worth it to consider that.

Commissioner Thomas made a motion to move forward with a feasibility study; Commissioner Armon seconded the motion; Motion passed unanimously.

GOOD OF THE ORDER/PUBLIC COMMENT:

There were no comments.

Action Item: Adjournment

Commissioner Armon made a motion to adjourn the meeting; Commissioner Thomas seconded the motion; Motion passed unanimously. Meeting was adjourned at 2:25 p.m.

Dormitory Housing Commission of North Idaho College
Operating Budget Proposal
Fiscal Year 2027 (July 01, 2026 - June 30, 2027)

	FY 2027	FY 2026	FY 2026	FY 2026	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022
Item Description	Budget Year-End	Budget Year-End	Forecast Year-End	FY 2027 Budget to FY 2026 Forecast Variance (\$)	FY 2027 Budget to FY 2026 Forecast Variance (%)	Actual Year-End	Actual Year-End	Actual Year-End	Actual Year-End
Summary									
Revenues from Sales and Rentals	\$2,825,094	\$2,585,100	\$2,722,519	\$ 102,576	3.77	\$2,738,389	\$2,250,987	\$2,158,459	\$1,174,517
Student Service Fee	743,850	755,427	743,850	-	0.00	733,425	688,860	749,325	828,555
Cost of Goods Sold	543,158	510,000	573,788	(30,630)	-5.34	517,561	427,937	391,756	2,436
Salaries & Benefits	998,652	931,512	906,115	92,537	10.21	838,026	817,766	846,448	818,947
Maintenance & Operational Expenses	1,274,628	1,271,529	1,241,991	32,638	2.63	1,281,465	959,585	868,983	448,234
Debt-Service	502,506	500,344	503,294	(788)	-0.16	472,337	486,906	419,138	527,197
Net Income before CapEx	250,000	127,142	241,181	8,819	3.66	362,424	247,653	381,459	206,258
Capital Expenditures (Building Improvement)	350,000	-	-	350,000		-	-	-	-
Net Income after CapEx	\$ (100,000)	\$ 127,142	\$ 241,181	\$ (341,181)	-141.46	\$ 362,424	\$ 247,653	\$ 381,459	\$ 206,258
Ending Fund Balance	\$5,463,901	\$5,449,862	\$5,563,901			\$5,322,720	\$4,960,296	\$4,712,643	\$4,331,184
Debt-Service Coverage Calculation (excludes CapEx)	1.50	1.25	1.48			1.77	1.51	1.91	1.39
Bookstore									
Total Sales	\$ 60,000	\$ 60,000	\$ 61,872	\$ (1,872)	-3.03	\$ 57,185	\$ 61,979	\$ 90,071	\$ 115,054
Maintenance & Operational Expenses	-	-	5,000	(5,000)	-100.00	(778)	39,338	(1,422)	(1,250)
Bookstore Net Income	\$ 60,000	\$ 60,000	\$ 56,872	\$ 3,128	5.50	\$ 57,963	\$ 22,641	\$ 91,493	\$ 116,304
Campus Dining									
Total Sales	\$1,400,394	\$1,286,750	\$1,293,815	\$ 106,580	8.24	\$1,359,384	\$ 996,858	\$ 940,015	\$ 71,768
Cost of Goods Sold	538,158	505,000	569,230	(31,072)	-5.46	513,719	423,874	387,664	-
Campus Dining Gross Profit	\$ 862,237	\$ 781,750	\$ 724,585	\$ 137,652	19.00	\$ 845,665	\$ 572,984	\$ 552,351	\$ 71,768
Salaries & Benefits	\$ 115,257	\$ 113,158	\$ 59,405	\$ 55,852	94.02	\$ 104,480	\$ 102,632	\$ 96,936	\$ 70,467
Maintenance & Operational Expenses	912,280	893,000	876,956	35,324	4.03	982,029	658,805	547,874	16,830
Campus Dining Net (Loss)	\$ (165,300)	\$ (224,408)	\$ (211,777)	\$ 46,477	-21.95	\$ (240,843)	\$ (188,453)	\$ (92,460)	\$ (15,529)
Residence Hall									
Revenue	\$1,051,350	\$ 961,750	\$1,057,078	\$ (5,728)	-0.54	\$1,039,431	\$ 920,414	\$ 921,055	\$ 831,070
Salaries & Benefits	285,862	255,949	273,633	12,229	4.47	226,078	227,381	222,038	212,964
Maintenance & Operational Expenses	245,849	209,359	213,996	31,853	14.88	214,723	175,490	209,445	222,682
Debt-Service	-	-	-	-	-	-	-	-	308,556
Residence Hall Net Income	\$ 519,639	\$ 496,442	\$ 569,449	\$ (49,810)	-8.75	\$ 598,630	\$ 517,544	\$ 489,572	\$ 86,869
Student Union Operations									
Transfer from Student Services Fee Fund	\$ 258,669	\$ 238,864	\$ 236,704	\$ 21,965	9.28	\$ 216,501	\$ 203,450	\$ 270,824	\$ 304,511
Salaries & Benefits	219,969	204,539	207,132	12,837	6.20	188,065	178,379	238,569	260,132
Maintenance & Operational Expenses	38,700	34,325	29,572	9,128	30.87	28,436	25,072	32,255	44,378
Student Union Operations Net Income	\$ -	\$ -	\$ 0	\$ (0)	-100.00	\$ -	\$ -	\$ (0)	\$ -
Financial Services									
Income	\$ 144,000	\$ 126,000	\$ 140,779	\$ 3,221	2.29	\$ 118,980	\$ 119,571	\$ 51,568	\$ 358
Salaries & Benefits	147,310	140,497	138,994	8,316	5.98	128,794	117,413	103,405	98,352
Maintenance & Operational Expenses	1,050	1,500	1,031	19	1.85	711	500	478	714
Financial Services Net Income (Loss)	\$ (4,360)	\$ (15,997)	\$ 754	\$ (5,114)	-678.22	\$ (10,525)	\$ 1,658	\$ (52,315)	\$ (98,707)
Student Wellness & Recreation Center (SWRC)									
Student Service Fee	\$ 359,527	\$ 365,123	\$ 359,527	\$ -	0.00	\$ 354,489	\$ 332,949	\$ 362,174	\$ 400,468
Other Income	169,350	150,600	168,976	374	0.22	163,408	152,164	155,749	156,266
Cost of Goods Sold	5,000	5,000	4,558	442	9.70	3,842	4,063	4,092	2,436
Student Wellness & Recreation Center Gross Profit	\$ 523,877	\$ 510,723	\$ 523,945	\$ (68)	-0.01	\$ 514,054	\$ 481,050	\$ 513,831	\$ 554,298
Salaries & Benefits	\$ 230,254	\$ 217,369	\$ 226,952	\$ 3,302	1.46	\$ 190,609	\$ 191,962	\$ 185,500	\$ 177,033
Maintenance & Operational Expenses	76,750	133,345	115,435	(38,686)	-33.51	56,345	60,380	80,353	50,639
Debt-Service	502,506	500,344	503,294	(788)	-0.16	472,337	486,906	419,138	218,642
Student Wellness & Recreation Center Net (Loss)	\$ (285,633)	\$ (340,335)	\$ (321,736)	\$ 36,103	-11.22	\$ (205,237)	\$ (258,197)	\$ (171,159)	\$ 107,985
Student Services Fund									
Student Service Fee	\$ 384,323	\$ 390,304	\$ 384,323	\$ -	0.00	\$ 378,936	\$ 355,911	\$ 387,151	\$ 428,087
Student Union Operations Transfer	258,669	238,864	236,704	21,965	9.28	216,501	203,450	270,824	304,511
Other Expenses (CapEx)	350,000	-	-	350,000		-	-	-	114,240
Student Services Fee Fund Net Income	\$ (224,346)	\$ 151,440	\$ 147,619	\$ (371,965)	-251.98	\$ 162,436	\$ 152,461	\$ 116,327	\$ 9,336
Total Net Income	\$ (100,000)	\$ 127,142	\$ 241,181	\$ (341,181)	-141.46	\$ 362,424	\$ 247,653	\$ 381,459	\$ 206,258

Dormitory Housing Commission of North Idaho College Bookstore Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
SALES							
Commission	\$ 60,000	\$ 60,000	\$ 60,599	\$ 50,943	\$ 61,325	\$ 88,797	\$112,572
Other	-	-	-	-	220	360	1,680
Commission (Advanced Online)	-	-	-	-	434	368	527
Miscellaneous Income	-	-	1,273	6,242	-	547	275
TOTAL SALES	\$ 60,000	\$ 60,000	\$ 61,872	\$ 57,185	\$ 61,979	\$ 90,071	\$ 115,054
OPERATIONAL EXPENSES							
Bad-Debt	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Contracts	-	-	-	-	40,680	-	-
Copy Center	-	-	-	(778)	(1,342)	(1,426)	(1,250)
Postage	-	-	-	-	-	4	-
TOTAL OPERATIONAL EXPENSES	\$ -	\$ -	\$ 5,000	\$ (778)	\$ 39,338	\$ (1,422)	\$ (1,250)
TOTAL EXPENSES	\$ -	\$ -	\$ 5,000	\$ (778)	\$ 39,338	\$ (1,422)	\$ (1,250)
NET INCOME	\$ 60,000	\$ 60,000	\$ 56,872	\$ 57,963	\$ 22,641	\$ 91,493	\$ 116,304

Dormitory Housing Commission of North Idaho College

Campus Dining Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
SALES							
Food and Beverage - Flex	\$ 840,094	\$ 745,750	\$ 713,941	\$ 397,596	\$ 431,557	\$ 342,663	\$ -
Food and Beverage - Swipe	-	-	-	425,759	105,134	169,095	-
Food and Beverage - Retail	230,300	225,000	227,624	203,446	171,881	203,234	-
Educated Cup - Food	-	-	-	-	-	-	3,413
Catering	275,000	250,000	287,177	263,230	219,410	145,554	-
Summer Camp Catering	-	10,000	-	-	7,767	11,444	-
Commission	-	-	-	-	-	-	5,782
Vending	45,000	46,000	44,822	47,076	47,350	42,628	21,412
Miscellaneous Income	10,000	10,000	20,250	22,277	13,758	25,397	41,161
TOTAL SALES	\$ 1,400,394	\$ 1,286,750	\$ 1,293,815	\$ 1,359,384	\$ 996,858	\$ 940,015	\$ 71,768
COST OF GOODS SOLD							
Product	\$ 538,158	\$ 505,000	\$ 569,230	\$ 513,719	\$ 423,874	\$ 387,664	\$ -
TOTAL COST OF GOODS SOLD	\$ 538,158	\$ 505,000	\$ 569,230	\$ 513,719	\$ 423,874	\$ 387,664	\$ -
Gross Profit	\$ 862,237	\$ 781,750	\$ 724,585	\$ 845,665	\$ 572,984	\$ 552,351	\$ 71,768
PAYROLL EXPENSES (NIC Employees)							
Salaries - Classified	\$ 75,000	\$ 72,672	\$ 35,978	\$ 69,840	\$ 69,045	\$ 65,256	\$ 45,763
Overtime	2,000	2,710	1,660	2,992	2,671	1,633	6
Employee Benefits - Miscellaneous	360	720	326	480	468	382	384
Social Security and Medicare	5,739	5,559	2,528	5,122	5,064	4,690	3,119
Workman's Compensation	3,188	3,089	1,711	2,389	3,048	2,861	2,316
Medical Insurance	20,000	18,946	12,701	14,946	14,319	14,127	13,349
Retirement Contribution	8,970	9,462	4,502	8,711	8,018	7,986	5,529
TOTAL PAYROLL EXPENSES	\$ 115,257	\$ 113,158	\$ 59,405	\$ 104,480	\$ 102,632	\$ 96,936	\$ 70,467
OPERATIONAL EXPENSES							
Bank Fees	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
College Car	466	500	323	518	108	-	-
Contracts	875,000	850,000	850,797	883,251	645,842	538,476	(7,885)
Copy Center	-	-	-	-	10	-	-
Equipment	-	-	-	22,918	-	-	15,640
Postage	-	-	-	1	2	-	1
Reception	-	-	-	-	-	-	6,780
Repair Expense	25,000	35,000	15,820	73,039	7,154	5,006	2,005
Services	9,314	5,000	8,585	2,160	5,365	3,895	-
Supplies	2,500	2,500	1,430	122	324	498	290
TOTAL OPERATIONAL EXPENSES	\$ 912,280	\$ 893,000	\$ 876,956	\$ 982,029	\$ 658,805	\$ 547,874	\$ 16,830
TOTAL EXPENSES	\$ 1,565,695	\$ 1,511,158	\$ 1,505,592	\$ 1,600,228	\$ 1,185,311	\$ 1,032,474	\$ 87,297
NET LOSS	\$ (165,300)	\$ (224,408)	\$ (211,777)	\$ (240,843)	\$ (188,453)	\$ (92,460)	\$ (15,529)

Dormitory Housing Commission of North Idaho College Residence Hall Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
Income							
Rental Income	\$ 1,033,600	\$ 939,000	\$ 1,037,049	\$ 1,005,543	\$ 885,739	\$ 876,523	\$ 801,742
Cancellation Fee	2,500	12,000	2,725	11,395	23,265	31,125	23,669
Damage / Cleaning / Key Replace	7,500	3,000	7,782	4,599	2,926	5,003	5,314
Summer Rental (Camps)	7,500	7,500	9,295	17,643	8,276	7,868	-
Miscellaneous Income	250	250	227	251	209	536	346
TOTAL INCOME	\$ 1,051,350	\$ 961,750	\$ 1,057,078	\$ 1,039,431	\$ 920,414	\$ 921,055	\$ 831,070
EXPENSES							
PAYROLL EXPENSES							
Salaries - Professional	\$ 66,588	\$ 60,000	\$ 63,704	\$ 56,580	\$ 55,524	\$ 91,127	\$ 86,312
Salaries - Classified	45,188	44,026	43,971	41,995	-	-	-
Part-Time Wages	21,000	20,000	27,279	14,845	40,831	15,477	15,541
Overtime	-	-	-	-	12,122	27	48
Temporary	-	-	-	6	38	-	94
Student Wages	1,000	500	665	210	270	159	1,040
Manager and RA Room & Board	114,200	96,200	103,000	81,925	90,231	87,519	83,903
Employee Benefits - Miscellaneous	720	720	629	639	615	550	530
Social Security and Medicare	10,157	9,488	10,170	8,497	8,135	8,130	7,615
Workman's Compensation	334	311	455	196	283	318	733
Medical Insurance	13,307	12,262	10,882	9,396	8,561	7,851	6,814
Retirement Contribution	13,368	12,442	12,878	11,789	10,772	10,880	10,331
TOTAL PAYROLL EXPENSES	\$ 285,862	\$ 255,949	\$ 273,633	\$ 226,078	\$ 227,381	\$ 222,038	\$ 212,964
OPERATIONAL EXPENSES							
Air Fare	\$ 1,000	\$ 750	\$ 90	\$ (743)	\$ 511	\$ 416	\$ -
Bad Debt	2,500	5,000	-	-	-	-	-
College Car	1,000	500	1,079	487	315	224	311
Copy Center	500	250	700	256	294	235	295
Equipment - Leased	10,500	10,080	10,382	8,250	7,787	7,560	-
Equipment - Purchased	-	3,000	-	2,558	-	9,608	2,378
Janitorial Supplies	5,000	4,000	7,036	4,097	3,699	3,719	3,647
Maintenance Contract	-	1,000	-	-	7,591	9,197	7,849
Memberships	500	500	467	449	431	426	273
Office Supplies	1,250	1,000	1,256	973	1,114	1,039	465
Postage	50	25	94	52	17	51	53
Receptions (Activities)	11,280	10,000	12,169	10,051	6,264	8,050	5,395
Repair Expense	77,000	50,000	61,270	80,159	18,453	27,714	72,717
Services	32,800	20,000	20,736	16,725	17,136	34,105	33,153
Staff Development	15,000	11,000	14,008	10,667	10,278	8,247	6,043
Subscriptions	1,550	1,500	1,538	1,559	350	1,588	868
Supplies	9,000	9,000	9,875	6,978	8,089	6,985	6,951
Travel	3,000	2,000	2,442	2,814	1,681	673	74
<i>Utilities:</i>							
Cable Television	1,733	1,774	1,656	1,690	2,000	1,897	2,161
Electricity	28,725	28,000	28,544	25,707	31,413	31,413	32,195
Garbage	5,195	4,000	4,174	3,882	3,052	1,880	945
Internet Service	19,200	19,200	19,200	19,200	19,200	19,200	19,200
Natural Gas	13,414	16,000	11,887	13,718	18,137	17,447	11,938
Sewer and Street Lights	438	5,500	226	825	12,202	12,388	10,594
Telephone	780	780	870	780	810	753	802
Water	4,434	4,500	4,297	3,590	4,668	4,630	4,375
TOTAL OPERATIONAL EXPENSES	\$ 245,849	\$ 209,359	\$ 213,996	\$ 214,723	\$ 175,490	\$ 209,445	\$ 222,682
NET FROM OPERATIONS	\$ 519,639	\$ 496,442	\$ 569,449	\$ 598,630	\$ 517,544	\$ 489,572	\$ 395,425
OTHER (INCOME) EXPENSE							
Debt Service - Interest / Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,556
TOTAL DEBT-SERVICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,556
NET INCOME	\$ 519,639	\$ 496,442	\$ 569,449	\$ 598,630	\$ 517,544	\$ 489,572	\$ 86,869

Dormitory Housing Commission of North Idaho College

FY 2026 Residence Hall Room (Bed) and Meal Plan (Flex) Rates

Description	FY 2027	FY 2026	FY 2025	FY 2024	FY 2023	Change (\$) 27 - 26	Change (%) 27 - 26	Change (\$) 27 - 23	Change (%) 27 - 23	
Bed Rates (per Semester)										
Double Room (Bed)	\$ 2,350	\$ 2,300	\$ 2,250	\$ 2,150	\$ 2,100	\$ 50	2.17%	\$ 250	11.90%	
Single Room (Bed)	\$ 3,600	\$ 3,550	\$ 3,450	\$ 3,350	\$ 3,265	\$ 50	1.41%	\$ 335	10.26%	
Meal Plan Rates (per Semester)										
Flex 1900	\$ 1,900	\$ 1,650	\$ 1,525	\$ 1,475	\$ 1,475	\$ 250	15.15%	\$ 425	28.81%	
Flex 2200	\$ 2,200	\$ 1,900	\$ -	\$ -	\$ -	\$ 300	15.79%			
Flex 2500	\$ 2,500	\$ 2,150	\$ 1,950	\$ 1,950	\$ 1,850	\$ 350	16.28%	\$ 650	35.14%	
Weekly 5 + \$750 Flex	n/a	n/a	\$ 1,500	\$ 1,500	\$ 1,400					
Weekly 7 + \$725 Flex	n/a	n/a	\$ 1,750	\$ 1,725	\$ 1,625					
Weekly 9 + \$700 Flex	n/a	n/a	\$ 2,000	\$ 1,950	\$ 1,850					
The Following Calculations pertain to Room Only (Academic Year = Fall and Spring Semesters)										
Double Per Day				\$ 19.75	Single Per Day				\$ 30.25	
Double Per Week				\$ 138.24	Single Per Week				\$ 211.76	
Double Per Month				\$ 600.67	Single Per Month				\$ 920.17	
Double Per Semester				\$ 2,350.00	Single Per Semester				\$ 3,600.00	
Double Per Academic Year				\$ 4,700.00	Single Per Academic Year				\$ 7,200.00	
The Following Calculations pertain to Meal Plan Only (Academic Year = Fall and Spring Semesters)										
Flex Plans (\$1,900 / \$2,200 / \$2,500 per Semester)										
Flex 1900 Per Day		\$ 15.97	Flex 2200 Per Day		\$ 18.49	Flex 2500 Per Operating Days			\$ 21.01	
Flex 1900 Per Week		\$ 111.76	Flex 2200 Per Week		\$ 129.41	Flex 2500 Per Week			\$ 147.06	
Flex 1900 Per Month		\$ 485.64	Flex 2200 Per Month		\$ 562.32	Flex 2500 Per Month			\$ 639.01	
Flex 1900 Per Semester		\$ 1,900.00	Flex 2200 Per Semester		\$ 2,200.00	Flex 2500 Per Semester			\$ 2,500.00	
Flex 1900 Per Academic Year		\$ 3,800.00	Flex 2200 Per Academic Year		\$ 4,400.00	Flex 2500 Per Academic Year			\$ 5,000.00	
The Following Calculations pertain to Double Room + Meal Plan (Year = Academic Year: Fall and Spring Semesters)										
Double + \$1,900 Meal Plan per Week		\$ 35.71	Per Week	\$ 250.00	Per Month	\$ 1,086.31	Per Semester	\$ 4,250.00	Per Year	\$ 8,500.00
Double + \$2,200 Meal Plan per Week		\$ 38.24	Per Week	\$ 267.65	Per Month	\$ 1,162.99	Per Semester	\$ 4,550.00	Per Year	\$ 9,100.00
Double + \$2,500 Meal Plan per Month		\$ 40.76	Per Week	\$ 285.29	Per Month	\$ 1,239.67	Per Semester	\$ 4,850.00	Per Year	\$ 9,700.00
The Following Calculations pertain to Single Room + Meal Plan (Year = Academic Year: Fall and Spring Semesters)										
Single + \$1,900 Meal Plan per Day		\$ 46.22	Per Week	\$ 323.53	Per Month	\$ 1,405.81	Per Semester	\$ 5,500.00	Per Year	\$11,000.00
Single + \$2,200 Meal Plan per Day		\$ 48.74	Per Week	\$ 341.18	Per Month	\$ 1,482.49	Per Semester	\$ 5,800.00	Per Year	\$11,600.00
Single + \$2,500 Meal Plan per Day		\$ 51.26	Per Week	\$ 358.82	Per Month	\$ 1,559.17	Per Semester	\$ 6,100.00	Per Year	\$12,200.00

Dormitory Housing Commission of North Idaho College FY 2011 - FY 2026 Residence Hall Occupancy History

Semester Rates (School Year)	2025 2026	2024 2025	2023 2024	2022 2023
Fall Count	202	195	191	194
Spring Count	174	186	167	171
Average	188	191	179	183
Available	198	198	198	198
Occupancy %	94.95%	96.21%	90.40%	92.17%
Semester Rates (School Year)	2021 2022	2020 2021	2019 2020	2018 2019
Fall Count	193	103	162	195
Spring Count	168	95	156	174
Average	181	99	159	185
Available	198	198	198	198
Occupancy %	91.16%	50.00%	80.30%	93.18%
Semester Rates (School Year)	2017 2018	2016 2017	2015 2016	2014 2015
Fall Count	198	195	194	190
Spring Count	188	174	170	162
Average	193	185	182	176
Available	198	198	198	198
Occupancy %	97.47%	93.18%	91.92%	88.89%
Semester Rates (School Year)	2013 2014	2012 2013	2011 2012	2010 2011
Fall Count	180	183	186	190
Spring Count	153	160	147	167
Average	167	172	167	179
Available	198	198	198	198
Occupancy %	84.09%	86.62%	84.09%	90.15%
Notes:	Ending semester counts used as a baseline. Actual occupancy may be higher due to opening occupancy less departures throughout semester.			
	Early departures throughout the semester are contractually obligated to pay the entire semester charge.			

Dormitory Housing Commission of North Idaho College Student Union Operations Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
INCOME							
Transfer from Student Services Fund	\$ 258,669	\$ 238,864	\$ 236,704	\$ 216,501	\$ 203,450	\$ 270,824	\$ 304,511
TOTAL INCOME	\$ 258,669	\$ 238,864	\$ 236,704	\$ 216,501	\$ 203,450	\$ 270,824	\$ 304,511
PAYROLL EXPENSES							
Salaries - Classified	\$ 138,952	\$ 127,900	\$ 131,691	\$ 126,278	\$ 122,075	\$ 149,561	\$ 169,279
Part-Time Wages	-	-	-	-	-	-	8
Overtime	-	-	53	229	99	-	1,078
Temporary	-	-	-	-	-	3,937	1,387
Student Wages	20,000	16,320	15,253	9,624	6,730	17,136	14,880
Employee Benefits - Misc.	720	780	702	706	673	680	764
Social Security and Medicare	10,439	9,785	9,634	9,377	9,012	11,216	12,288
Workman's Compensation	665	6,130	6,647	4,020	5,478	5,720	6,277
Medical Insurance	32,873	28,327	27,394	22,701	20,652	32,002	33,733
Retirement Contribution	16,320	15,297	15,757	15,130	13,659	18,316	20,438
TOTAL PAYROLL EXPENSES	\$ 219,969	\$ 204,539	\$ 207,132	\$ 188,065	\$ 178,379	\$ 238,569	\$ 260,132
OPERATIONAL EXPENSES							
Air Fare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 901
Art Work	1,000	1,500	(200)	-	400	1,881	2,642
College Car	-	-	-	-	-	33	-
Copy Center	500	550	441	511	528	637	720
Copier Rent	1,200	500	1,153	499	604	763	763
Equipment - Purchased	-	-	-	9,214	-	-	-
Janitorial Supplies	15,000	15,000	14,027	10,231	12,647	10,801	14,875
Maintenance Contract	-	1,000	-	-	5,169	5,931	5,634
Office Supplies	250	-	-	-	-	79	279
Postage	250	175	207	167	151	137	144
Repair Expense	15,000	10,000	9,154	4,252	2,784	8,363	13,590
Services	2,000	2,100	1,387	2,038	940	530	660
Staff Development	500	500	-	-	-	93	1,043
Supplies	3,000	3,000	3,404	1,524	1,849	-	-
Travel	-	-	-	-	-	3,008	3,126
TOTAL OPERATIONAL EXPENSES	\$ 38,700	\$ 34,325	\$ 29,572	\$ 28,436	\$ 25,072	\$ 32,255	\$ 44,378
TOTAL EXPENSES	\$ 258,669	\$ 238,864	\$ 236,704	\$ 216,501	\$ 203,450	\$ 270,824	\$ 304,511
NET INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Dormitory Housing Commission of North Idaho College
Financial Services Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
INCOME							
Interest	\$144,000	\$126,000	\$140,779	\$118,980	\$119,571	\$ 51,568	\$ 358
TOTAL INCOME	\$144,000	\$126,000	\$140,779	\$118,980	\$119,571	\$ 51,568	\$ 358
PAYROLL EXPENSES							
Salaries	\$ 97,552	\$ 95,062	\$ 95,062	\$ 90,552	\$ 84,646	\$ 70,636	\$ 67,152
Employee Benefits - Miscellaneous	360	420	379	379	336	340	337
Social Security and Medicare	7,463	7,272	6,810	6,517	6,118	4,978	4,727
Workman's Compensation	293	238	336	157	212	201	369
Medical Insurance	30,045	26,467	25,037	20,359	16,646	18,816	17,748
Retirement Contribution	11,597	11,038	11,370	10,830	9,455	8,433	8,018
TOTAL PAYROLL EXPENSES	\$147,310	\$140,497	\$138,994	\$128,794	\$117,413	\$103,405	\$ 98,352
OPERATIONAL EXPENSES							
Memberships	\$ 550	\$ 500	\$ 550	\$ 500	\$ 500	\$ 460	\$ 460
Office Supplies	500	1,000	481	211	-	18	-
Supplies	-	-	-	-	-	-	254
TOTAL OPERATIONAL EXPENSES	\$ 1,050	\$ 1,500	\$ 1,031	\$ 711	\$ 500	\$ 478	\$ 714
TOTAL EXPENSES	\$148,360	\$141,997	\$140,025	\$129,505	\$117,913	\$103,883	\$ 99,066
NET INCOME (LOSS)	\$ (4,360)	\$(15,997)	\$ 754	\$(10,525)	\$ 1,658	\$(52,315)	\$(98,707)

Dormitory Housing Commission of North Idaho College
Student Wellness & Recreation Center Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Combined Budget Year-End	FY 2026 Combined Budget Year-End	FY 2026 Combined Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
INCOME							
Student Service Fee (SWRC)	\$ 359,527	\$ 365,123	\$ 359,527	\$ 354,489	\$ 332,949	\$ 362,174	\$ 400,468
Student Memberships	4,000	4,000	4,220	4,032	3,445	3,930	3,888
Employee (Full-Time) Memberships	23,000	21,500	26,415	21,591	20,488	20,599	21,603
Alumni Memberships	750	1,000	566	1,080	647	283	1,302
Higher-Ed Partner Memberships	600	1,000	566	806	337	573	635
Guest / Day-Use Fees	500	600	780	506	628	581	1,059
Rock-Climbing Wall Utilization Fees	1,000	2,500	997	2,098	2,831	4,567	2,858
Fitness Programming Fees	7,500	9,000	7,224	8,257	10,319	10,074	7,998
Equipment Rentals	70,000	61,000	66,287	69,231	60,226	79,846	77,582
Facility Rental Fees	18,500	15,000	18,940	18,761	17,225	4,528	3,228
Self-Programmed Fees	19,000	15,000	18,476	14,459	15,580	12,071	3,056
Instruction Education Fees	13,500	11,000	13,603	11,605	11,075	9,440	16,905
Concessions (Sunspot)	10,000	8,000	9,278	9,640	6,312	5,902	3,973
Trips	-	-	-	-	-	-	6,730
Other Income	1,000	1,000	1,624	1,342	2,396	3,355	1,760
Donations	-	-	-	-	656	-	3,690
TOTAL INCOME	\$ 528,877	\$ 515,723	\$ 528,503	\$ 517,897	\$ 485,113	\$ 517,923	\$ 556,734
COST OF GOODS SOLD							
Concessions (Sunspot)	\$ 5,000	\$ 5,000	\$ 4,558	\$ 3,842	\$ 4,063	\$ 4,092	\$ 2,436
TOTAL COST OF GOODS SOLD	\$ 5,000	\$ 5,000	\$ 4,558	\$ 3,842	\$ 4,063	\$ 4,092	\$ 2,436
GROSS PROFIT	\$ 523,877	\$ 510,723	\$ 523,945	\$ 514,054	\$ 481,050	\$ 513,831	\$ 554,298
PAYROLL EXPENSES							
Salaries	\$ 102,982	\$ 101,361	\$ 99,831	\$ 95,014	\$ 90,032	\$ 79,247	\$ 68,286
Part-Time Wages	17,500	7,000	21,481	8,072	24,557	26,240	31,857
Temporary	-	-	-	-	-	-	3,540
Student Wages	48,000	51,000	57,395	46,399	39,748	46,980	39,595
Employee Benefits - Miscellaneous	540	600	481	496	486	287	449
Social Security and Medicare	9,217	10,750	8,936	8,157	9,281	7,898	7,636
Workman's Compensation	3,454	4,566	3,168	1,502	2,429	2,732	1,344
Medical Insurance	36,246	26,088	23,719	19,606	15,321	12,655	15,753
Retirement Contribution	12,316	16,004	11,940	11,364	10,108	9,461	8,574
TOTAL PAYROLL EXPENSES	\$ 230,254	\$ 217,369	\$ 226,952	\$ 190,609	\$ 191,962	\$ 185,500	\$ 177,033
OPERATIONAL EXPENSES							
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605	\$ 150
Air Fare	1,000	2,000	-	-	-	-	-
Bank and Credit Card Fees	3,250	3,800	3,501	3,077	2,367	9,790	4,309
Cable Television	1,800	720	1,787	1,867	1,784	1,510	1,493
Cash Over / Short	50	50	8	(51)	(49)	(27)	278
College Car	5,500	4,500	5,375	4,241	2,962	4,716	5,885
Contracts	1,200	1,200	1,083	1,050	1,020	1,980	3,650
Copy Center	300	250	315	273	102	25	84
Equipment - Purchased	-	60,000	41,609	-	-	-	3,859
Fuel	50	75	46	37	67	62	-
Janitorial Supplies	2,000	1,000	1,603	1,202	629	1,211	795
Maintenance Contract	6,000	3,000	5,482	2,904	5,731	6,116	4,573
Memberships	900	1,650	1,247	709	549	-	613
Office Supplies	250	1,100	302	345	74	669	-
Postage	200	50	227	5	174	172	195
Repair Expense	5,350	6,750	4,340	2,542	2,468	6,137	1,561
Services	19,200	19,000	22,959	20,359	23,699	23,774	681
Software	11,400	10,950	10,000	9,281	8,924	8,496	7,200
Staff Development	500	1,600	(555)	240	190	1,799	-
Subscriptions	1,800	1,150	1,689	981	477	362	450
Supplies	15,000	11,500	15,027	7,282	9,212	10,212	13,529
Telephone	-	-	-	-	-	383	1,333
Travel	1,000	3,000	(610)	-	-	2,360	-
TOTAL OPERATIONAL EXPENSES	\$ 76,750	\$ 133,345	\$ 115,435	\$ 56,345	\$ 60,380	\$ 80,353	\$ 50,639
TOTAL EXPENSES	\$ 307,004	\$ 350,714	\$ 342,387	\$ 246,954	\$ 252,341	\$ 265,853	\$ 227,672
NET FROM OPERATIONS	\$ 216,873	\$ 160,009	\$ 181,558	\$ 267,100	\$ 228,709	\$ 247,979	\$ 326,627
DEBT SERVICE EXPENSE							
Debt Service - Interest	\$ 502,506	\$ 500,344	\$ 503,294	\$ 472,337	\$ 486,906	\$ 419,138	\$ 218,642
TOTAL DEBT-SERVICE EXPENSE	\$ 502,506	\$ 500,344	\$ 503,294	\$ 472,337	\$ 486,906	\$ 419,138	\$ 218,642
NET INCOME (LOSS)	\$ (285,633)	\$ (340,335)	\$ (321,736)	\$ (205,237)	\$ (258,197)	\$ (171,159)	\$ 107,985

Dormitory Housing Commission of North Idaho College
FY 2027 Student Wellness & Recreation Center Membership Rates (No Change from FY 2026)

Memberships		
Type	Rate (\$)	Term
NIC Student	87.00	FTE: Fall 2025
NIC Student	87.00	FTE: Spring 2026
NIC Student	79.75	1 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	72.50	2 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	65.25	3 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	58.00	4 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	50.75	5 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	43.50	6 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	36.25	7 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	29.00	8 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	21.75	9 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	14.50	10 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
NIC Student	7.25	11 Credit Student Opt-in at \$7.25 per Credit (up to 12 Credits)
Please note: Opt-In Payment must be received prior to Membership Access		
NIC Student	20.00	Summer: Month-to-Month (Monthly Payment Due: Start of each Contract Month)
Extension Student	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
Please note: Extension Student includes LCSC / UI / BSU		
NIC Graduate	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
NIC Graduate	115.00	Fall 2025 (Payment Due: 1st of each Semester)
NIC Graduate	115.00	Spring 2026 (Payment Due: 1st of each Semester)
NIC Graduate	290.00	Annual (Full Payment Due: Start of Membership Contract)
NIC Employee	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
NIC Employee	115.00	Fall 2025 (Payment Due: 1st of each Semester)
NIC Employee	115.00	Spring 2026 (Payment Due: 1st of each Semester)
NIC Employee	290.00	Annual (Full Payment Due: Start of Membership Contract)
NIC Spouse	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
NIC Spouse	115.00	Fall 2025 (Payment Due: 1st of each Semester)
NIC Spouse	115.00	Spring 2026 (Payment Due: 1st of each Semester)
NIC Spouse	290.00	Annual (Full Payment Due: Start of Membership Contract)
NIC Retiree	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
NIC Retiree	115.00	Fall 2025 (Payment Due: 1st of each Semester)
NIC Retiree	115.00	Spring 2026 (Payment Due: 1st of each Semester)
NIC Retiree	290.00	Annual (Full Payment Due: Start of Membership Contract)
Guest Pass	6.00	Daily - General Access (Must be Accompanied by Registered Member)
Guest Pass	12.00	Daily - General Access + Climbing Wall (Must be Accompanied by Registered Member)
Climbing Wall		
Type	Rate (\$)	Term
Community Member	50.00	5 Climb Pass (Punch Card)
Community Member	30.00	Month-to-Month (Monthly Payment Due: Start of each Contract Month)
Guest Pass	12.00	Daily - 1 Guest (Must be Accompanied by Registered or Community Member)

Dormitory Housing Commission of North Idaho College

FY 2027 Student Wellness and Recreation Center Facility Rental Rates **(No Change from FY 2026)**

Room	Capacity	Public			K-12 Education			North Idaho College		
		Per Hour	Minimum	Max/ Day	Per Hour	Minimum	Max/ Day	Per Hour	Minimum	Max/ Day
Multi-Purpose #111	50	\$75	\$150	\$450	\$65	\$130	\$390	\$30	\$ 60	\$ 180
Gym #103	121	\$100	\$200	\$600	\$85	\$170	\$510	\$45	\$ 90	\$ 270
Loft/ Track		\$100	\$200	\$600	\$85	\$170	\$510	\$45	\$ 90	\$ 270
Fitness #207	20	\$30	\$60	\$180	\$25	\$50	\$150	\$15	\$ 30	\$ 90
Fitness #209	17	\$30	\$60	\$180	\$25	\$50	\$150	\$15	\$ 30	\$ 90
Fitness Room #207 + #209	37	\$50	\$100	\$300	\$45	\$90	\$270	\$25	\$ 50	\$ 150
SWRC Learning Lab #208	30	\$30	\$60	\$180	\$25	\$50	\$150	\$15	\$ 30	\$ 90
Spinning Room (without bikes)	20	\$30	\$60	\$180	\$25	\$50	\$150	\$15	\$ 30	\$ 90
Spinning Room (with bikes)	19	\$40	\$80	\$240	\$35	\$70	\$210	\$20	\$ 40	\$ 120
Field #1		\$50	\$100	\$300	\$45	\$90	\$270	\$25	\$ 50	\$ 150
Field #2		\$25	\$50	\$150	\$20	\$40	\$120	\$10	\$ 10	\$ 60
Field #3		\$25	\$50	\$150	\$20	\$40	\$120	\$10	\$ 10	\$ 60
Climbing Wall		1 - 6 Climbers with 1 required instructor: \$40 per session plus \$8 per person for 2 hour session								
Climbing Wall		7 - 12 Climbers with 2 required instructors: \$80 per session plus \$8 per person for 2 hour session								

All facility rentals are subject to a 2-hour minimum charge. General set-up and takedown included in price.

All facility rentals carry a 6-hour maximum charge (represents full day).

Waived facility rentals are for health, wellness, and recreation events - coordinated by authorized student organizations and are subject to limited availability.

Gym # 103 is not available for exclusive use during regular operating hours during the Fall and Spring semesters - after-hour rentals may be available.

All listed rates include basic room rental. Reservations requiring additional accommodations may carry additional fee(s).

Student Wellness & Recreation Center Appeals Board will hear all disputes and make recommendations for facility usage beyond the scope of this record.

Dormitory Housing Commission of North Idaho College

Student Services Fee Fund Operating Statement (FY 2022 - FY 2027)

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
Student Count (FTE)	4,133	4,197	4,133	4,075	3,827	4,163	4,603
Semester Rate	\$93	\$93	\$93	\$93	\$93	\$93	\$93
Student Service Fee	\$ 384,323	\$390,304	\$384,323	\$378,936	\$355,911	\$387,151	\$428,087
Facility (Building Improvement) Expenses	350,000	-	-	-	-	-	114,240
Student Union Operations Expenses	258,669	238,864	236,704	216,501	203,450	270,824	304,511
Total Expenses	\$ 608,669	\$238,864	\$236,704	\$216,501	\$203,450	\$270,824	\$418,751
Net Income	\$ (224,346)	\$151,440	\$147,619	\$162,436	\$152,461	\$116,327	\$ 9,336

Expenditure Listing

Item Description	FY 2027 Budget Year-End	FY 2026 Budget Year-End	FY 2026 Forecast Year-End	FY 2025 Actual Year-End	FY 2024 Actual Year-End	FY 2023 Actual Year-End	FY 2022 Actual Year-End
Student Union Furniture Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$114,240
Residence Hall Shower / Tub Replacement	250,000	-	-	-	-	-	-
Campus Dining (DeArmond Micro Market)	100,000	-	-	-	-	-	-
Facility Subtotal:	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$114,240
Student Union Payroll Expenses	\$ 219,969	\$204,539	\$207,132	\$188,065	\$178,379	\$238,569	\$260,132
Student Union Operational Expenses	38,700	34,325	29,572	28,436	25,072	32,255	44,378
Student Union Subtotal:	\$ 258,669	\$238,864	\$236,704	\$216,501	\$203,450	\$270,824	\$304,511
Total Expenses	\$ 608,669	\$238,864	\$236,704	\$216,501	\$203,450	\$270,824	\$418,751